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formula to employee service during the period.

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Topics Questions Brief Exercises
Exercises Problems Concepts for
Analysis *1. Rationale for leasing. 1, 2, 4
1, 2 *2. ...

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(Continued)7. This is an example of a situation in which it is difficult to differentiate between a change in accounting principle and a change in estimate.

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maturity. 4, 5 ...

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CHAPTER 18

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Wiecek, McConomy Intermediate
Accounting, Tenth Canadian Edition
SOLUTIONS TO PROBLEMS PROBLEM 7-1
(a) December 31 Accounts Receivable
Sales Revenue Cash Sales Discounts

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14,230 25,300 38,900 630 December 31
Cash Purchase Discounts Accounts
Payable (b) 24,330 520 24,850 Per
balance sheet Current assets Cash ...

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The gain on disposal of a business component is reported as part of discontinued operations, net of tax The

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change in inventory costing from FIFO to average cost is a change in accounting principle The cumulative effect of a change in accounting principle is adjusted through the beginning balance of retained earnings Measurement Answers are ...

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example. CHAPTER 21 Accounting for

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Leases SOLUTIONS TO EXERCISES
EXERCISE 21-1 (15-20 minutes) (a) This is a capital lease to Adams since the lease term (5 years) is greater than 75% of the economic life (6 years) of the leased asset.

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