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10-7 Questions Chapter 10 (Continued) (b) Assets acquired by gift or donation—when assets are acquired in this manner a strict cost concept would dictate that the valuation of the asset be zero. However, in this situation, accountants record the asset at its fair market value.

CHAPTER 10

13-6 Questions Chapter 13 (Continued) 15. When treasury stock is resold at a price above original cost, Cash is debited for the amount of the proceeds (\$18,000), Treasury Stock is credited at cost (\$12,000), and the excess (\$6,000) is

CHAPTER 13

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17-6 Questions Chapter 17 (Continued) 9. When total cash inflows exceed total cash outflows, the excess is identified as a "net increase in cash" near the bottom of the statement of cash flows.

CHAPTER 17

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