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Questions Chapter 21 (Continued) \*\*4. Wayne Higley Company's rental of warehousing space on a short-term and sporadic basis is seldom construed as the acquisition of an asset or even a financing arrangement. The contract ... the accounting treatment would be to record only the periodic rental payments as

### **CHAPTER 21**

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\*9. Differentiate the cash basis of accounting from the accrual basis of accounting. 13 20, 21 10  
\*10. Identify adjusting entries that may be reversed. 14 22 \*11. Prepare a 10-column worksheet. 23, 24, 25 11 \*These topics are dealt with in the Appendix to the Chapter.

### **CHAPTER 3**

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### **CHAPTER 18**

the reporting entity has not changed its accounting policies since the end of its preceding fiscal

year. > What to Disclose 50-3 Disclosure of accounting policies shall identify and describe the accounting principles followed by the entity and the methods of applying those principles that materially affect the determina-

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