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13-5 Questions Chapter 13 (Continued) 7. A discount on notes payable represents the difference between the present value and the face value of the note, the face value being greater in amount than the discounted amount.

### **CHAPTER 13**

4 Chapter 13 Solutions 5. (3) This is a gain contingency because the amount to be received will be in excess of the book value of the plant. Gain contingencies are not recorded and are disclosed only when the probabilities are high that a gain contingency will become reality. PROBLEM 13-21.

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Chapter 13\_Solution Manual\_Kieso\_IFRS. Download. Chapter 13\_Solution Manual\_Kieso\_IFRS. E. Taasiringan. CHAPTER 13 Statement of Cash Flows ASSIGNMENT CLASSIFICATION TABLE Brief A B Study Objectives Questions Exercises Do It! Exercises Problems Problems \*1. Indicate the usefulness 1, 2, 15 of the statement of cash flows. ...

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13-2 LECTURE OUTLINE This chapter can be covered in two or three class sessions. Students should be familiar with trade and payroll liabilities. Short-term obligations expected to be refinanced and the accounting for loss contingencies are the conceptually challenging areas for many students. Section 1—Current Liabilities A. The Concept of ...

### **CHAPTER 13**

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### **CHAPTER 12**

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