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and amortized to interest expense over the life of the note.

CHAPTER 13

period. Note that the sale manager's proposed accounting is an example of "cookie jar" reserves, as discussed in Chapter 4. By writing the inventory down to an unsupported low value, the company can report higher gross profit and net income in subsequent periods when the inventory is sold.

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Questions Chapter 16 (Continued) 6. The view that separate accounting recognition should be accorded the conversion feature of convertible debt is based on the premise that there is an economic value inherent in the conversion feature or call on the common stock and that the value of this feature should be recognized for

CHAPTER 16

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Solved: "Free cash flow" is the difference between the ...

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Solved: Executive Inc. had the following operating ...

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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it's too heavy so i didnt bring it on every intermediate accounting class which was for a year,, but..after a year or so..now i realize that this book teach me so much than i thought back then,, this is a must have book for any accounting students who works in any accounting-involved work..

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