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22-2 ASSIGNMENT CLASSIFICATION TABLE (BY LEARNING OBJECTIVE) Learning Objectives Brief Exercises Exercises Problems 1. Identify the types of accounting changes.

CHAPTER 22

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Questions Chapter 23 (Continued) 8. It is necessary to convert accrual-based net income to a cash basis because net income includes items that do not provide or use cash. An example would be an increase in accounts receivable. If accounts receivable increased during the period, revenues reported on the accrual basis would

CHAPTER 23

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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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Chapter 4 Homework Lecture

E14-22 Long-term debt disclosure. Simple 10–15 ... Questions Chapter 14 (Continued) 6. The amortization of a bond premium decreases interest expense while the amortization of a bond discount increases interest expense over the life of a bond. 7. ... ACCOUNTING) \div ...

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