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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. Bond discount and bond premium are amortized on an effective-interest basis. The effective- ... ACCOUNTING) ÷ ÷ ...

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The accounting policies of the investor related to investments. B. The difference between the amount in the investment account and the amount of underlying equity in the investee's net assets. C. The name of the investor and the percentage of ownership. D.

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20-5 ANSWERS TO QUESTIONS **1. A private pension plan is an arrangement whereby a company undertakes to provide its retired employees with benefits that can be determined or estimated in advance from the provisions of a document or from the company's practices.

CHAPTER 20

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