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22-4 ANSWERS TO QUESTIONS 1. The major reasons are: (1) Desire to show better profit picture. (2) Desire to increase cash flows through reduction in income taxes.

## **CHAPTER 22**

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## **CHAPTER 1**

Chapter 23 Lecture 1. Prepared by Coby Harmon University of California, Santa Barbara  
Intermediate Accounting 2. Intermediate Accounting 14th Edition 23 Statement of Cash Flows Kieso, Weygandt, and Warfield

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