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CHAPTER 5 Balance Sheet and Statement of Cash Flows ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Topics Questions Brief Exercises Exercises Problems Concepts for Analysis

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Accounting for the fund involves identifying receipts as contributions from the employer sponsor, income from fund investments, and computing the amounts due to individual pension recipients. Accounting for the pension costs and obligations of the employer is the topic of this chapter; accounting for the pension fund is not. **4.

CHAPTER 20

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