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13, 14 7. Describe the accounting for the fair value option. 16 21 8. Explain the reporting of off-balance-sheet financing arrangements. 9. Indicate how to present and analyze ... Questions Chapter 14 (Continued) 6. The amortization of a bond premium decreases interest expense while the amortization of a bond

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14-6 Questions Chapter 14 (Continued) 7. Bond discount and bond premium may be amortized on a straight-line basis or on an effective-interest basis. The profession recommends the effective-interest method but permits the straight-

## **CHAPTER 14**

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CHAPTER 5 Examining the Balance Sheet and Statement of Cash Flows ASSIGNMENT

CLASSIFICATION TABLE (BY TOPIC) ... Intermediate Accounting, 13/e, Solutions Manual ... E5-14

Preparation of a statement of cash flows and a balance Moderate 30-35

## **KISV SM - CH05COMPLETE**

This assignment is being offered to you on a voluntary basis. If you choose to complete this assignment, its grade will replace your grade on the Chapter 9 assignment that was due on April 10. The completed assignment is due no later than 11:59 pm CDT on Monday, April 22, 2013. You may work in groups or individually.

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