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that use aggressive accounting policies report higher income numbers in the short-run. In such cases, we say that the quality of earnings is low. Similarly, if higher expenses are recorded in the current period, in order to report higher income in the future, then the quality of earnings is also considered low. 10.

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10-7 Questions Chapter 10 (Continued) (b) Assets acquired by gift or donation—when assets are acquired in this manner a strict cost concept would dictate that the valuation of the asset be zero. However, in this situation, accountants record the asset at its fair market value.

CHAPTER 10

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CHAPTER 10 Acquisition and Disposition of Property, Plant, and Equipment ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Topics Questions Brief ... Intermediate Accounting, 13/e, Solutions Manual (For Instructor Use Only) 10-3 ASSIGNMENT CHARACTERISTICS TABLE Item Description Level of Difficulty Time

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