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15-5 Questions Chapter 15 (Continued) 10. The direct costs of issuing stock, such as underwriting costs, accounting and legal fees, printing costs, and taxes, should be reported as a reduction of the amounts paid in. Issue costs are

### **CHAPTER 15**

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Chapter 15 focuses on accounting for leases from the perspective of both the lessor and the lessee. As discussed in Chapter 15, a lease can be classified as either an operating lease or a capital lease.

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Ch15 1. CHAPTER 15 Equity ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Brief Concepts Topics Questions Exercises Exercises Problems for Analysis 1.

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Intermediate Accounting Solutions . Chapter 3 The Balance Sheet and Financial Disclosures Questions for Review of Key Topics Question 3-1 The purpose of the balance sheet, also known as the statement of financial position, is to present the financial position of the company on a particular date.

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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**

Moderate 15-20 E18-2 Sales recorded both gross and net. Simple 15-20 ... Intermediate Accounting, 13/e, Solutions Manual (For Instructor Use Only) 18-7 ANSWERS TO QUESTIONS ... Many of these sales transactions are not mentioned in this chapter, so the student will probably not identify all these transactions.

### **CHAPTER 18**

15-1 CHAPTER 15 Long-Term Liabilities ASSIGNMENT CLASSIFICATION TABLE Study Objectives Questions Brief ... Describe the accounting for long-term notes payable. 11 6 10, 11 3A 3B \*5. Contrast the accounting ... the chapter. 15-2 ASSIGNMENT CHARACTERISTICS TABLE Problem Number Description Difficulty Level Time

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