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20-6 Questions Chapter 20 (Continued) \*\*7. One measure of the pension obligation is the vested benefit obligation. This measure uses only current salary levels and includes only vested benefits; that is, benefits the employee is already

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the pension costs and obligations of the employer is the topic of this chapter; accounting for the pension fund is not. \*\*4. When the term "fund" is used as a noun, it refers to assets accumulated in the hands of a ... 20-6 Questions Chapter 20 (Continued) \*\*7.

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CHAPTER 21 Accounting for Leases ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Topics Questions ... \*This material is dealt with in an Appendix to the chapter. 21-2 ASSIGNMENT CLASSIFICATION TABLE (BY LEARNING OBJECTIVE) ... Moderate 20-30 E21-12 Accounting for an operating lease. Simple 10-20 E21-13 Accounting for an operating lease. Simple ...

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20-3 Correlation Chart between Bloom's Taxonomy, Study Objectives and End-of-Chapter Exercises and Problems Study Objective Knowledge Comprehension Application Analysis Synthesis Evaluation 1. Explain the characteristics and purposes of cost accounting. Q20-1 Q20-2 Q20-3 Q20-4 2. Describe the flow of costs in a job order cost accounting system.

### **CHAPTER 20**

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