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Questions Chapter 21 (Continued) \*\*4. Wayne Higley Company's rental of warehousing space on a short-term and sporadic basis is seldom construed as the acquisition of an asset or even a financing arrangement. The contract ... the accounting treatment would be to record only the periodic rental payments as

### **CHAPTER 21**

\*9. Differentiate the cash basis of accounting from the accrual basis of accounting. 13 20, 21 10  
\*10. Identify adjusting entries that may be reversed. 14 22 \*11. Prepare a 10-column worksheet. 23, 24, 25 11 \*These topics are dealt with in the Appendix to the Chapter.

### **CHAPTER 3**

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### **CHAPTER 18**

Income is increases in economic benefits during the accounting period in the form of inflows or

enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from shareholders. Expenses are decreases in economic benefits during the accounting period in the form of outflows

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the reporting entity has not changed its accounting policies since the end of its preceding fiscal year. > What to Disclose 50-3 Disclosure of accounting policies shall identify and describe the accounting principles followed by the entity and the methods of applying those principles that materially affect the determina-

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