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23-5 Questions Chapter 23 (Continued) 8. It is necessary to convert accrual-based net income to a cash basis because net income includes items that do not provide or use cash.

### **CHAPTER 23**

TWO-SEMESTER SEQUENCE SYLLABI. Two-semester sequence assuming three one-hour sessions per week, and forty-five sessions a semester. Two in-term exams and a final exam are scheduled.

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4-5 Questions Chapter 4 (Continued) 6. Earnings management is often defined as the planned timing of revenues, expenses, gains and losses to smooth out bumps in earnings.

**ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)**

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