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Chapter 9. Foreign currency transactions and Hedging foreign exchange risk. Answers to Questions. 1. Under the two-transaction perspective, an export sale (import purchase) and the subsequent collection (payment) of cash are treated as two separate transactions to be accounted for separately.

Chapter 9 8e SM - Faculty Server Contact

I understand that advanced accounting is hard topic in and of itself, however, the writing style of the book makes it unnecessarily complicated. Below I provide a couple of examples of how the book fails to be a good textbook on advanced accounting, but the book's shortcomings are not limited by them.

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