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intermediate-accounting-gordon-raedy-sannella/ Intermediate Accounting (Gordon) Chapter 5 Statements of Net Income and Comprehensive Net Income 5.1 Overview of the Income Statements 1) The two parts that compose comprehensive income are operating income and net income. Answer: FALSE Diff: 1 Objective: 5.1 IFRS/GAAP: GAAP/IFRS

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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 therefore debited to Additional Paid-in Capital because they are unrelated to corporate operations. 11.

### **CHAPTER 15**

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ANSWERS TO QUESTIONS 1. Money has value because with it one can acquire assets and services and discharge obligations. The holding, borrowing or lending of money can result in costs or earnings. And the longer the time period involved, the greater the costs or the earnings. The cost or earning of money as a function of time is the time value of ...

### **ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)**

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. An example would be an increase in accounts receivable. If accounts receivable increased during the period, revenues reported on the accrual basis would

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