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14-6 Questions Chapter 14 (Continued) 7. Bond discount and bond premium may be amortized on a straight-line basis or on an effective-interest basis. The profession recommends the effective-interest method but permits the straight-

CHAPTER 14

Chapter 14 provides in-depth coverage of accounting issues that are unique to corporations. The chapter begins with a discussion of the nature of the corporate entity, and its advantages and disadvantages. There are various types of stock, and each type has unique features.

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14-6 Questions Chapter 14 (Continued) 16. The unique feature of a corporation income statement is a separate section that shows income taxes or income tax expense.

CHAPTER 14

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Solutions to Questions 14-1 Capital budgeting screening decisions concern whether a proposed investment project passes a preset hurdle, such as a 15% rate of return. Capital budgeting preference decisions are concerned with choosing from among two or more alternative investment projects, each of which has passed the hurdle.

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