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Questions Chapter 16 (Continued) 6. The view that separate accounting recognition should be accorded the conversion feature of convertible debt is based on the premise that there is an economic value inherent in the conversion feature or call on the common stock and that the value of this feature should be recognized for

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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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