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Test Bank for Intermediate Accounting, Fourteenth Edition 21 - 2 MULTIPLE CHOICE —Conceptual (cont.) Answer No. Description d S 40. Third party guarantee of residual value. a 41. Lessor's accounting for residual value. c 42. Accounting for initial direct costs. c S 43. Difference between direct financing and sales-type lease. b P 44.

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5 - 2 Test Bank for Intermediate Accounting, Fourteenth Edition MULTIPLE CHOICE —Conceptual (cont.) Answer No. Description b 38. Identification of long-term investments. d 39. Identification of valuation methods. b 40. Identification of current liabilities. d 41. Definition of working capital. b 42. Identification of working capital items. d 43.

Bing: Intermediate Accounting Test Bank Chapter

Currently, under U.S GAAP, when a company prepares financial statements on a new basis, comparative information must be provided for a three-year period Under IFRS, up to two years of comparative data must be provided Use of the shorter comparative data period must be addressed before U.S companies can adopt IFRS To download more slides, ebook ...

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