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INTERMEDIATE ACCOUNTING, VOLUME 1 DONALD E. KIESO PH.D., C.P.A. Northern Illinois University ... CHAPTER 3 The Accounting CHAPTER 10 Information System 78 Acquisition and Disposition of Property, Plant, ... Intermediate Components of the Income Statement 148 Illustration 148

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4. Some situations in which application of different accounting methods or estimates lead to comparison problems include: a. Inventory methodsâ€”LIFO vs. FIFO, b. Depreciation Methodsâ€”straight-line vs. accelerated, c. Accounting for long-term contractsâ€”percentage-of-completion vs. completed-contract, d.

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**CHAPTER 1**

3. Explain the meaning of generally accepted accounting principles (GAAP) and the role of the Codification for GAAP. 4. Describe major challenges in the financial reporting environment. 5. Compare the procedures related to financial accounting and accounting standards under GAAP and IFRS.

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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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