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accounting policies as an integral part of its financial statements in accordance with the provisions of this Subtopic Disclosure is preferred in a separate summary of significant accounting policies preceding the notes to financial statements, or as the initial note, under the same or a similar title CE5-4

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in financial statements, while others (value of land) are recorded in financial statements but measurement is at historical cost 4 Some situations in which application of different accounting methods or estimates lead to comparison problems include: (a) Inventory methods—weighted average vs FIFO,

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E15-11 Equity items on the statement of financial position Simple 15-20 E15-12 Cash dividend and liquidating dividend Simple 10-15 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 there- To download more slides, ebook

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BLOOM'S TAXONOMY TABLE Correlation Chart between Bloom's Taxonomy, Learning Objectives and End-of-Chapter Exercises and Problems

Learning Objective

CHAPTER 12

CHAPTER 12 Intangible Assets ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Topics Questions Brief Intermediate Accounting, 13/e, Solutions Manual (For Instructor Use Only) TO CODIFICATION EXERCISES CE12-1 According to the Master Glossary: (a) Intangible assets are assets (not including financial assets) that lack physical substance (The