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/ Assets =

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depreciation

accounting, a

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system of accounting which aims to distribute the cost or other

basic value of tangible capital assets, less salvage (if any), over the estimated useful life of the unit (which may be a group of assets) in a systematic and rational manner.

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Debt securities
acquired by a
corporation which
are accounted for
by recognizing
unrealized holding
gains or losses that
are included as
other

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comprehensive
income and as a
separate
component of
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value hedge is to offset the exposure to changes in the fair value of a recognized asset or liability or of an unrecognized firm commitment.

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17-5 ANSWERS TO

QUESTIONS 1. (a)

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cash flows reports the cash receipts, cash payments, and net change in cash resulting from the operating, investing, and financing activities of a company during a period in a format that reconciles the beginning and ending cash

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balances. (b)

Disagree.

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finishing by
spending more
cash. yet when?

reach you agree to
that you require to
get those all needs
in the same way as
having significantly
cash?

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