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\$40,000 Sales \$40,000 9/30/Y1 Accounts
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14. Budvar Company (First Problem) a.
Forward Contract Cash Flow Hedge of
Foreign Currency Receivable 12/1/Y1
Accounts receivable (crowns) [20,000 x
\$1.00] \$20,000 Sales \$20,000 No entry
for the forward contract.

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A “Change in Accounting Estimate Effected by a Change in Accounting Principle” is a change in accounting estimate that is inseparable from the effect of a related change in accounting

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principle. An example of a change in estimate effected by a change in principle is a change in the method of depreciation, amortization, or depletion for long ...

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True. BRIEF EXERCISE 7-2 1. (e) 4. (b) 2.
(d) 5. (c) 3. (a) BRIEF EXERCISE 7-3 1 ...

CHAPTER 7

6, 7 4 4 2A 2B 5. Give the decision rule
for whether to sell or process materials
further. 8 5 5, 6 6. Identify the factors to

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consider in retaining or replacing equipment. 96 7 7. Explain the relevant factors in whether to eliminate an unprofitable segment. 10 7 8, 9 3A 3B 8. Determine which products to make and sell when resources are limited ...

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