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Test Bank to accompany Intermediate Accounting: IFRS Edition CHAPTER 4 INCOME STATEMENT AND RELATED INFORMATION CHAPTER LEARNING OBJECTIVES 1. Understand the uses and limitations of an income statement. 2. Understand the content and format of the income statement. 3. Prepare an income statement. 4. Explain how to report items in the income statement. 5.

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(c) Prepare the journal entries on the books of the lessor to record the lease agreement, to reflect payments received under the lease, and to recognize income, for the years 2013 and 2014 Solution 21-120 (a) The lease is a direct-financing type lease from the lessor's point of view or a capital lease from the lessee's point of view The lease ...

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