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accumulated benefit
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possible pay increases
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Information is material
if it is deemed to have
an effect on a decision
made by a user.

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Accounting Chapter 7

Cash And Receivables

Test Bank The

following is a summary
review of examination
concerns in this area:

Account

Documentation - The
bank must have
sufficient

documentation to
adequately identify
and support each
account Intermediate
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cash and receivables
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costs. Moderate 10-15
P12-1 Correct
intangible asset
account. ... Note that

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interest must be
capitalized in this
situation (see chapter
10) ...

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characteristics of
intangible assets.

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