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CHAPTER 5 Balance Sheet and Statement of Cash Flows LEARNING OBJECTIVES After studying this chapter, you should be able to: Explain the uses and limitations of a balance sheet. Identify ... - Selection from Intermediate Accounting, 15th Edition [Book]

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Chapter 5: Balance Sheet and Statement of Cash Flows ...  
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50-5 Financial statement disclosure of accounting policies shall not duplicate details (for example, composition of inventories or of plant assets) presented elsewhere as part of the financial statements. In some cases, the disclosure of accounting policies shall refer to related details

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