

## Chapter 17 Intermediate Accounting Answers

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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 comprehensive income and as a separate component of stockholders' equity are

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17-5 ANSWERS TO QUESTIONS 1. (a) The statement of 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 balances. (b) Disagree.

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