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1,020, b. 900, c. 300, d. 255, Solution 10-4
Answer a Total rent expense ($100,000 \times 51$
remaining months) 5,100, Average annual
rent expense, July 1, 2015 to June 30, 2016

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($5,100,000/5$) 1,020, Paragraph 33 and 50
of PAS 17 provide that the total rentals in
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line basis over the lease term unless another
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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-lived,

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accounting department. Mountaineering
Touring Selling price per unit P88.00 80.00
Variable cost per unit 52.80 2.80 Fixed

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costs will total P369,600 if the
mountaineering model is produced but will
be only P316,800 if the touring model is

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produced.

d. The accounting process of assigning numbers, commonly in monetary terms, to

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the economic transactions and events is referred to as classifying. 3. The accounting standards used in the Philippines are adapted from the standards issued by the a.

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Federal Accounting Standards Board (FASB). b. International Accounting Standards Board (IASB). c.

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None of these Question 47 Rationalise and
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None of these Question 48 If $2x = 1$ $3y = 2$

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and $4z = 3$ evaluate $x \div y + z$ A: 2 1 1 B: 7
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structures, as shown below in Figure 11.1. Recall that the monomer units for building the nucleic acids, DNA and RNA, are the nucleotide bases, whereas the monomers for

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proteins are amino acids, for carbohydrates are sugar residues, and for lipids are fatty acids or acetyl groups.

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(2005) 542 proposed four classes of ecosystem services: provisioning, regulating, supporting and cultural services (Cross-Chapter Box 8 in Chapter 6). These

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ecosystem services in drylands are vulnerable to the impacts of climate change due to high variability in temperature, precipitation and soil fertility (Enfors and

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