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CHAPTER 14 LONG-TERM FINANCIAL LIABILITIES

ASSIGNMENT CLASSIFICATION TABLE

	Topics	Brief Exercises	Exercises	Problems	Writing Assignment
35	Understand the nature of long-term debt.		10		
2	Identify various types of long-term debt.				
3.	Understand how long-term debt is valued and measured.	1, 2, 3, 4, 5, 6, 7, 8, 9	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11		
:40	Apply the effective interest and straight-line bond amortization methods.	3, 10, 11, 12, 13, 14, 15	2, 3, 9, 11, 12, 13, 14, 15, 16, 17		
5.	Value bonds and consideration inspecial situations.	4, 5, 6	4, 5, 6, 7, 8, 18	7, 9, 10	
6	Account for derecognition of debt.	16	11, 19, 20	1, 4, 5, 6	
7.	Debt restructurings.	17	21, 22, 23, 24, 25, 26, 27, 28	Company of the Compan	
8.	Off-balance sheet financing arrangements.				
9.	Long-term debt analysis and presentation.	18	15, 29, 30, 31	1, 10	

NOTE: If your students are solving the end-of-chapter material using a financial calculator or an Excel spreadsheet as opposed to the PV tables, please note that there will be a difference in amounts. Excel and financial calculators yield a more precise result as opposed to PV tables. The amounts used for the preparation of journal entries in solutions have been prepared from the results of calculations arrived at using the PV tables.

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- 1. Understanding the eBook Intermediate Accounting 9th Canadian Edition Volume Solutions
 - The Rise of Digital Reading Intermediate Accounting 9th Canadian Edition Volume Solutions
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Intermediate Accounting 9th Canadian Edition Volume Solutions
 - Exploring Different Genres
 - o Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Intermediate Accounting 9th Canadian Edition Volume Solutions
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Intermediate Accounting 9th Canadian Edition Volume Solutions
 - Personalized Recommendations

- o Intermediate Accounting 9th Canadian Edition Volume Solutions User Reviews and Ratings
- o Intermediate Accounting 9th Canadian Edition Volume Solutions and Bestseller Lists
- 5. Accessing Intermediate Accounting 9th Canadian Edition Volume Solutions Free and Paid eBooks
 - Intermediate Accounting 9th Canadian Edition Volume Solutions Public Domain eBooks
 - Intermediate Accounting 9th Canadian Edition Volume Solutions eBook Subscription Services
 - o Intermediate Accounting 9th Canadian Edition Volume Solutions Budget-Friendly Options
- 6. Navigating Intermediate Accounting 9th Canadian Edition Volume Solutions eBook Formats
 - ∘ ePub, PDF, MOBI, and More
 - Intermediate Accounting 9th Canadian Edition Volume Solutions Compatibility with Devices
 - Intermediate Accounting 9th Canadian Edition Volume Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Intermediate Accounting 9th Canadian Edition Volume Solutions
 - Highlighting and Note-Taking Intermediate Accounting 9th Canadian Edition Volume Solutions
 - Interactive Elements Intermediate Accounting 9th Canadian Edition Volume Solutions
- 8. Staying Engaged with Intermediate Accounting 9th Canadian Edition Volume Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Intermediate Accounting 9th Canadian Edition Volume Solutions
- 9. Balancing eBooks and Physical Books Intermediate Accounting 9th Canadian Edition Volume Solutions
 - ∘ Benefits of a Digital Library
 - Creating a Diverse Reading Collection Intermediate Accounting 9th Canadian Edition Volume Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Intermediate Accounting 9th Canadian Edition Volume Solutions
 - Setting Reading Goals Intermediate Accounting 9th Canadian Edition Volume Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Intermediate Accounting 9th Canadian Edition Volume Solutions
 - Fact-Checking eBook Content of Intermediate Accounting 9th Canadian Edition Volume Solutions

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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