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Only) 16-1 CHAPTER 16 Dilutive Securities and Earnings Per Share ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Topics Questions Brief Exercises Exercises Problems Concepts for Analysis 1.

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Accounting for the pension costs and obligations of the employer is the topic of this chapter; accounting for the pension fund is not. **4. When the term “fund” is used as a noun, it refers to assets accumulated in the hands of a funding agency for the purpose of meeting pension benefits when they become due.

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The adjusted trial balance for Rego Bowling Alley at December 31, 2014, contains the following accounts.

Debits	Credits
Buildings	
\$128,000	Common Stock
	\$80,000

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Ring
Accounts Receivable 7,540 Retained
Earnings 28,000 Prepaid Insurance 4,680
Accumulated Depreciation-Buildings
42,600 Cash 18,040 Accounts Payable
12,300 Equipment 62,400 Notes Payable
95,000 Land 67,000 Accumulated
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*This material is discussed in the Appendix to the Chapter Answers to wileyplus accounting homework chapter 14. 14-2 ASSIGNMENT CLASSIFICATION TABLE (BY LEARNING OBJECTIVE) . . .

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14-5 ANSWERS TO QUESTIONS 1. (a)
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