

Chapter 14 Long Term Liabilities

Accounting Problem Solver Research & Education Assoc.

The most practical, authoritative guide to GAAP – now made even more useful: your purchase of Wiley GAAP 2012 includes a free ePDF of the entire book! Wiley GAAP 2012 contains complete coverage of all levels of GAAP, indexed to the ASC. Wiley GAAP renders GAAP more understandable and accessible for research, and has been designed to reduce the amount of time and effort needed to solve accounting research issues. Providing interpretive guidance and a wealth of real-world, content-rich examples and illustrations, this invaluable guide offers clear, user-friendly guidance on every pronouncement including FASB Technical Bulletins, AcSEC Practice Bulletins, FASB Implementation Guides, AICPA Statements of Position, and AICPA Accounting Interpretations. Offers insight into the application of complex financial reporting rules Contains detailed index for easy reference use Includes a comprehensive cross-reference of accounting topics to the FASB codification system Other titles by Bragg: Wiley Practitioner's Guide to GAAS 2012 With easy-to-access information, this practicable and reliable resource offers complete coverage of the entire GAAP hierarchy. And see inside the book for full details on how to download the entire book as a free ePDF, for quick searching and checking on your computer wherever you are!

Weygandt Accounting Principles starts with what students know. In the new Ninth Edition, students clearly see the relevance of accounting in their everyday lives and are therefore motivated to do the work assigned. Weygandt Accounting Principles introduces challenging accounting concepts with examples that are familiar to the student. This connection to their everyday lives helps build student motivation, a key driver of student time spent on assignments and ultimately their mastery of the concept.

Your single, authoritative source to GAAP under the new Accounting Standards Codification (ASC) system By mid-2009, the Financial Accounting Standards Board (FASB) is expected to release its Accounting Standards Codification (ASC), a new, clearer indexing system that is much easier to access and research. Though the Codification does not change U.S. generally accepted accounting principles (GAAP), it does reorganize the thousands of U.S. GAAP pronouncements from difficult-to-use chronological listings and multiple series of pronouncements into a single, easily accessible source conveniently organized by topic/subject. Arriving at just the right time, Wiley GAAP Codification Enhanced contains complete coverage of all levels of GAAP, as well as integrated cross-references to the new ASC. In addition, Wiley GAAP Codification Enhanced renders GAAP more understandable and accessible for research and is designed to reduce the amount of time and effort you spend to solve accounting research issues. Your authoritative guide to GAAP under the new codification system, this invaluable resource makes learning the new ACS system a breeze, with at-your-fingertips information that does the work for you. Practical and reliable, Wiley GAAP Codification Enhanced is your essential tool to navigate through these new, uncharted waters.

Substantially reorganized and updated from the 1995 Water Accounting Handbook (ISBN 978-0898677614), this comprehensive financial management tool provides utility management personnel thorough financial management tools for water utility operations. Coverage includes developing projections, budgeting, internal controls, standardized financial methods for benchmarking. This book is intended for both utility management and utility financial personnel and for a reader who has a basic understanding of financial principles. (Replaces (ISBN 978-0898677614)

This chapter comes from a book written by financial accounting expert Kate Mooney. Sound Investing provides you with the expertise to recognize signs of trouble or fraudulent reporting in a company's financial statements. Using recent scandals as examples, it offers clear direction on locating specifics in financial statements as well as the notes, SEC filings, and the annual report that signal possible trouble and presents action steps to take when warning signs appear.

Provides a study and analysis of all generally accepted accounting principles, explaining all pronouncements with relevant terminology and practice-oriented, real-world examples.

Gain a solid foundation in financial accounting to ensure you are prepared for future business courses and the real world with Warren/Reeve/Duchac's market-leading FINANCIAL ACCOUNTING, 15E. This edition helps you connect concepts to the bigger picture with features such as the new chapter opening schema that allows you to see how each chapter's specific content fits within the overall framework of the book. A focus on why accounting is important to business and a prosperous society is reinforced throughout with Business Connection features that illustrate how the concept is used in the real world. In addition, the Warren/Reeve/Duchac hallmark accounting cycle coverage provides unmatched foundation so you are prepared to succeed in later chapters. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

The FAO Yearbook of Fishery and Aquaculture Statistics contains all the most updated data on capture production, aquaculture production and commodities. In this new presentation, the complete yearbook package for each of these categories - all the key information and statistical tables - are contained on one CD-ROM, inserted in a booklet that includes general notes, concepts and classifications, and summary tables as well as a pull-out map of FAO major fishing areas. From the CD-ROM, you can download, consult, share and store all the data previously provided in print only. This volume presents world fishery statistics for recent years ending in 2010.

Gain a solid foundation in accounting to ensure you are prepared for future business courses and the real world with Warren/Reeve/Duchac's market-leading ACCOUNTING, 27E. This edition helps you connect concepts to the bigger picture with features such as the new chapter opening schema that allows you to see how each chapter's specific content fits within the overall framework of the book. A focus on why accounting is important to business and a prosperous society is reinforced throughout with Business Connection features that illustrate how the concept is used in the real world. In addition, the Warren/Reeve/Duchac hallmark accounting cycle coverage provides unmatched foundation so you are prepared to succeed in later chapters. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

This author-written guide provides students quiz and test hints, matching questions, fill-in-the-blank questions (parts A & B), multiple-choice questions, true/false questions, exercises, and problems for each chapter. New to this edition: All time-sensitive material has been updated for currency. Exercises and problems have been edited with new names and values. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

INTERMEDIATE ACCOUNTING by Kieso, Weygandt, and Warfield is, quite simply, the standard by which all other intermediate accounting texts are measured. Through thirty years and thirteen best-selling editions, the text has built a reputation for accuracy, comprehensiveness, and student success. The Fourteenth Edition maintains the qualities for which the text is globally recognized, and continues to be your students' gateway to the profession! Volume I is comprised of Chapters 1-14. Each study guide chapter is comprised of a detailed chapter review, demonstration problems, true/false, multiple-choice, matching questions, and comprehensive exercises. This book is a bound paperback with three-hole punches for convenient storage in a binder.

This is the unbound, loose-leaf version of Intermediate Accounting, 17th Edition, Volume 1. This book is written by industry thought leaders, Kieso, Weygandt, and Warfield and is developed around one simple proposition: create great accountants. Upholding industry standards, this edition incorporates new data analytics content and up-to-date coverage of leases, revenue recognition, financial instruments, and US GAAP & IFRS. While maintaining its reputation for accuracy, comprehensiveness, and accessibility, Intermediate Accounting drives results by helping students build professional competencies through reliable problem material.

The most complete guide available to help professionals sharpen their accounting and business skills. This unique reference features a logically structured framework that details accounting practices step-by-step, as well as all the newest innovations in the field.

Intermediate Accounting, 12th Edition, Volume 2, continues to be the number one intermediate accounting resource in the Canadian market. Viewed as the most reliable resource by accounting students, faculty, and professionals, this course helps students understand, prepare, and use financial information by linking education with the real-world accounting environment. This new edition now incorporates new data analytics content and up-to-date coverage of leases and revenue recognition.

* The Navigator -- the centerpiece of the learning system that empowers students to succeed consists of * A checklist at the beginning of each chapter, outlining text features and study skills needed * A series of check boxes to prompt students to use the learning aids in the chapter, and set priorities while studying * Accounting in Action and Technology in Action boxes give students glimpses into the real world of business-including Ethics Insights, International Insights, e-Business Insights, and Business Insights. * Student and Instructor Approved Pedagogy includes marginal accounting equation analyses, and financial statements and ratio analysis throughout the text. The strategic use of color, photographs, and illustrations, rated #1 in instructor satisfaction. * Infographics -- These memorable visual reminders help students visualize and apply accounting concepts to the real world. * Unparalleled Readability -- Students using Accounting Principles rated their text "easy to read" more frequently than students using other accounting principles textbooks. The new edition continues to reflect this conversational style and highly rated clarity. * Useful, Thought-Provoking End-of-Chapter Material -- including Self-Study Questions, Questions, Brief Exercises, Exercises, A & B Problem Sets and Broadening Your Perspective which is divided into two sections: * Financial Reporting and Analysis -- includes financial reporting problems, comparative analysis problems, Interpreting Financial Statements: A Global Focus, and Exploring the Web exercises. * Critical Thinking -- includes Group Decision Case, Communication Activity, and Ethics Case.

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Needles/Powers/Crosson PRINCIPLES OF ACCOUNTING is continuously evolving to meet the needs of today's learner. This edition's new structure is based on research with students about the best way to deliver content in this course! The chapters in Needles/Powers/Crosson have been organized into the Three Section Approach, which helps you more easily digest the content. The first section is Concepts and focuses on the overarching accounting concepts that require consistent reiteration throughout the course. With a clear understanding of the concepts, you are then ready to experience the second section--Accounting Applications. Here you practice the application of accounting procedures with features like Apply It and a new transaction analysis model, which clearly illustrates how transactions are the result of business decisions and recorded in a way to show their effects on the financial statements. Finally, you utilize section three, Business Applications. This section illustrates how the concepts and procedures are used to make business decisions. Real company examples are used throughout the chapter to show students the relevance of the material. This logical progression through the material is further supported in the online environment in CengageNOW with the Tri-Level Problem. This problem mirrors the Three Section Approach and connects the sections to facilitate a more complete understanding. These substantial changes will make you a more efficient learner and are designed to prepare you for a business world increasingly complicated by ethical issues, globalization. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Each Problem Solver is an insightful and essential study and solution guide chock-full of clear, concise problem-solving gems. Answers to all of your questions can be found in one convenient source from one of the most trusted names in reference solution guides. More useful, more practical, and more informative, these study aids are the best review books and textbook companions available. Nothing remotely as comprehensive or as helpful exists in their subject anywhere. Perfect for undergraduate and graduate studies. Here in this highly useful reference is the finest overview of accounting currently available, with hundreds of accounting problems that cover everything from interest and cash flow to taxes and corporate earnings. Each problem is clearly solved with step-by-step detailed solutions. DETAILS - The PROBLEM SOLVERS are unique - the ultimate in study guides. - They are ideal for helping students cope with the toughest subjects. - They greatly simplify study and learning tasks. - They enable students to come to grips with difficult problems by showing them the way, step-by-step, toward solving problems. As a result, they save hours of frustration and time spent on groping for answers and understanding. - They cover material ranging from the elementary to the advanced in each subject. - They work exceptionally well with any text in its field. - PROBLEM

SOLVERS are available in 41 subjects. - Each PROBLEM SOLVER is prepared by supremely knowledgeable experts. - Most are over 1000 pages. - PROBLEM SOLVERS are not meant to be read cover to cover. They offer whatever may be needed at a given time. An excellent index helps to locate specific problems rapidly. - Educators consider the PROBLEM SOLVERS the most effective and valuable study aids; students describe them as "fantastic" - the best books on the market. TABLE OF CONTENTS Introduction Chapter 1: Earnings Per Share of the Corporation Chapter 2: Stocks Chapter 3: Retained Earnings Chapter 4: Earning Per Share of the Corporation Chapter 5: Investments in Stocks and Bonds Chapter 6: The Balance Sheet Chapter 7: Interest and Money's Value Chapter 8: Cash and Receivables Chapter 9: Inventories Chapter 10: Determination of Ending Inventories Chapter 11: Long-Term Assets Chapter 12: Depreciation, Depletion, and Amortization Chapter 13: Intangible Assets Chapter 14: Current Liabilities Chapter 15: Long-Term Liabilities Chapter 16: Recognizing Revenue Chapter 17: Income Tax Accounting Chapter 18: Accounting for Pensions Chapter 19: Leases Chapter 20: Changes in Accounting Systems and Analysis of Errors Chapter 21: Cash Flow Chapter 22: Analysis of Financial Statements Index WHAT THIS BOOK IS FOR Students have generally found accounting a difficult subject to understand and learn. Despite the publication of hundreds of textbooks in this field, each one intended to provide an improvement over previous textbooks, students of accounting continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems. Various interpretations of accounting terms also contribute to the difficulties of mastering the subject. In a study of accounting, REA found the following basic reasons underlying the inherent difficulties of accounting: No systematic rules of analysis were ever developed to follow in a step-by-step manner to solve typically encountered problems. This results from numerous different conditions and principles involved in a problem that leads to many possible different solution methods. To prescribe a set of rules for each of the possible variations would involve an enormous number of additional steps, making this task more burdensome than solving the problem directly due to the expectation of much trial and error. Current textbooks normally explain a given principle in a few pages written by an accounting professional who has insight into the subject matter not shared by others. These explanations are often written in an abstract manner that causes confusion as to the principle's use and application. Explanations then are often not sufficiently detailed or extensive enough to make the reader aware of the wide range of applications and different aspects of the principle being studied. The numerous possible variations of principles and their applications are usually not discussed, and it is left to the reader to discover this while doing exercises. Accordingly, the average student is expected to rediscover that which has long been established and practiced, but not always published or adequately explained. The examples typically following the explanation of a topic are too few in number and too simple to enable the student to obtain a thorough grasp of the involved principles. The explanations do not provide sufficient basis to solve problems that may be assigned for homework or given on examinations. Poorly solved examples such as these can be presented in abbreviated form which leaves out much explanatory material between steps, and as a result requires the reader to figure out the missing information. This leaves the reader with an impression that the problems and even the subject are hard to learn - completely the opposite of what an example is supposed to do. Poor examples are often worded in a confusing or obscure way. They might not state the nature of the problem or they present a solution, which appears to have no direct relation to the problem. These problems usually offer an overly general discussion - never revealing how or what is to be solved. Many examples do not include accompanying diagrams or graphs denying the reader the exposure necessary for drawing good diagrams and graphs. Such practice only strengthens understanding by simplifying and organizing accounting processes. Students can learn the subject only by doing the exercises themselves and reviewing them in class, obtaining experience in applying the principles with their different ramifications. In doing the exercises by themselves, students find that they are required to devote considerable more time to accounting than to other subjects, because they are uncertain with regard to the selection and application of the theorems and principles involved. It is also often necessary for students to discover those "tricks" not revealed in their texts (or review books) that make it possible to solve problems easily. Students must usually resort to methods of trial and error to discover these "tricks," therefore finding out that they may sometimes spend several hours to solve a single problem. When reviewing the exercises in classrooms, instructors usually request students to take turns in writing solutions on the boards and explaining them to the class. Students often find it difficult to explain in a manner that holds the interest of the class, and enables the remaining students to follow the material written on the boards. The remaining students in the class are thus too occupied with copying the material off the boards to follow the professor's explanations. This book is intended to aid students in accounting overcome the difficulties described by supplying detailed illustrations of the solution methods that are usually not apparent to students. Solution methods are illustrated by problems that have been selected from those most often assigned for class work and given on examinations. The problems are arranged in order of complexity to enable students to learn and understand a particular topic by reviewing the problems in sequence. The problems are illustrated with detailed, step-by-step explanations, to save the students large amounts of time that is often needed to fill in the gaps that are usually found between steps of illustrations in textbooks or review/outline books. The staff of REA considers accounting a subject that is best learned by allowing students to view the methods of analysis and solution techniques. This learning approach is similar to that practiced in various scientific laboratories, particularly in the medical fields. In using this book, students may review and study the illustrated problems at their own pace; students are not limited to the time such problems receive in the classroom. When students want to look up a particular type of problem and solution, they can readily locate it in the book by referring to the index that has been extensively prepared. It is also possible to locate a particular type of problem by glancing at just the material within the boxed portions. Each problem is numbered and surrounded by a heavy black border for speedy identification.

This bestseller has powered the careers of countless professionals. The new edition builds on the book's reputation for comprehensiveness, accuracy, and currency,

incorporating all the recent changes to the accounting literature. Updated with the latest developments and standards in the field. The book includes a CD-ROM with an accounting cycle tutorial, a financial statement analysis primer, an annual report database, spreadsheet tools, career resources, and more. It will help readers develop the knowledge- and skills-base they need to succeed as professional accountants.

Intermediate Accounting, 17th Edition is written by industry thought leaders, Kieso, Weygandt, and Warfield and is developed around one simple proposition: create great accountants. Upholding industry standards, this edition incorporates new data analytics content and up-to-date coverage of leases, revenue recognition, financial instruments, and US GAAP & IFRS. While maintaining its reputation for accuracy, comprehensiveness, and accessibility, Intermediate Accounting drives results by helping students build professional competencies through reliable problem material.

The easy way to master an intermediate accounting course Intermediate accounting courses are required for students seeking bachelor's degrees in accounting and often for degrees in finance, business administration, and management. Intermediate Accounting For Dummies provides you with a deeper and broader level of accounting theory, serving as an excellent course supplement and study guide to help you master the concepts of this challenging program. With easy-to-understand explanations and real-world examples, Intermediate Accounting For Dummies covers all the topics you'll encounter in an intermediate accounting course: the conceptual framework of Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS), financial ratio analysis, equity accounting, investment strategies, financial statement preparation, and more Tracks to a typical intermediate accounting curriculum Expert information and real-world examples Other titles from Loughran: Financial Accounting For Dummies and Auditing For Dummies With the help of Intermediate Accounting For Dummies, you'll discover the fast and easy way to take the confusion out of the complex theories and methods associated with a typical intermediate accounting course.

This is a thorough study and analysis of all generally accepted accounting principles (GAAP) for 2008, restating the original, highly technical pronouncements in easy-to-understand terms while providing battle-tested implementation guidance and real-world examples.

REA's Essentials provide quick and easy access to critical information in a variety of different fields, ranging from the most basic to the most advanced. As its name implies, these concise, comprehensive study guides summarize the essentials of the field covered. Essentials are helpful when preparing for exams, doing homework and will remain a lasting reference source for students, teachers, and professionals. Accounting II includes current liabilities, long-term liabilities, bonds, partnerships, corporations, earnings and dividends, consolidations, statement of cash flows, and financial statement analysis. Now you can learn corporate finance your way with Besley/Brigham's popular CFIN7 from 4LTR Press. CFIN7 features a reader-friendly, affordable printed book with on-the-go tear-out study tools. It's a solution based on extensive research into learning preferences, guided by input from today's learners, like you. This easy-reference, paperback book introduces corporate finance today with concise, visually driven chapters that use straightforward language and meaningful examples. The authors emphasize applications of concepts rather than formulas to make it easy to understand important finance principles. Updates discuss trends and changes as recent as the impact of COVID-19 pandemic, while new spreadsheet problems and expanded practice opportunities ensure you understand what you've read. Tear-Out Chapter Review Cards highlight key points, making review particularly simple, even when on-the-go. CFIN7 provides everything you need for success in understanding corporate finance, all in one place. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

The new, revised, and updated edition of the popular textbook for introductory accounting courses Accounting plays a central role in a multitude of areas, from everyday personal finance to global corporate operations. Introduction to Accounting helps students understand the concepts, principles, methods, and mechanisms of the field. Designed to benefit all students, regardless of major, this innovative textbook integrates life skills and business skills to provide an accessible, engaging introduction to accounting. Rather than separating financial accounting from managerial accounting, this textbook demonstrates how to plan and evaluate business activities from both external and internal reporting perspectives. Now in its eighth edition, Introduction to Accounting enables students to understand both the nature and functions of business and the mechanics of the bookkeeping process. Three organizing themes—the accounting information system, business processes, and the balanced scorecard—help students learn why and how activities are planned and evaluated by different stakeholders. Based on extensive instructor feedback, as well as the authors' six decades of combined teaching experience, this new edition has been thoroughly revised to enhance readability and highlight real-world examples. A complete array of pedagogical tools includes improved and expanded learning objectives, updated definitions, questions and problem sets, new critical-thinking and ethical-challenge exercises, and more. Focuses on accounting as an information system used in each business processes to provide information to plan and evaluate activities Stimulates interest in the field of accounting with relatable, reader-friendly narrative Employs various pedagogical devices to stimulate active and cooperative learning for students Uses the example of Apple, Inc. throughout the text to illustrate central concepts and significant issues Includes extensive online support including test problems and essay exercises for every chapter of the text, PowerPoint slides and Excel templates, downloadable solution manuals, and links to professional resources Offering a wealth of instructor resources, Introduction to Accounting, 8th Edition is ideally suited for introductory accounting courses in both high school and university-level settings.

The easy way to master the art of auditing Want to be an auditor and need to hone your investigating skills? Look no further. This friendly guide gives you an easy-to-understand explanation of auditing — from gathering financial statements and accounting information to analyzing a client's financial position. Packed with examples, it gives you everything you need to ace an auditing course and begin a career today. Auditing 101 — get a crash course in the world of auditing and a description of the types of tasks you'll be expected to perform during a typical day on the job It's risky business — find out about audit risk and arm yourself with the know-how to collect the right type of evidence to support your decisions Auditing in the real world — dig into tons of sample business records to perform your first audit Focus on finances — learn how both ends of the financial equation — balance sheet and income statement — need to be presented on your client's financial statements Seal the deal — get the lowdown on how to wrap up your audit and write your opinion After the audit — see the types of additional services that may be asked of you after you've issued your professional opinion

Work more effectively and gauge your progress along the way! This Study Guide that is designed to accompany Kieso's Intermediate Accounting, 11th Edition is a useful tool for students to use in the classroom and is an excellent resource when preparing for exams. It contains chapter outlines, chapter reviews of key concepts, and a glossary of key terms. Demonstration problems, multiple-choice, true/false, matching, and other self-testing opportunities are also included. The bestselling text, Intermediate Accounting, has powered the careers of countless professionals. The new Eleventh Edition builds on the book's reputation for comprehensiveness, accuracy, and currency, incorporating all the recent changes to the accounting literature. Updated with the latest developments and standards in the field, the book includes a CD-ROM with an accounting cycle tutorial, a financial statement analysis primer, an annual report database, spreadsheet tools, career resources, and more. It will help readers develop the knowledge- and skills-base they need to succeed as professional accountants.

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Each Problem Solver is an insightful and essential study and solution guide chock-full of clear, concise problem-solving gems. Answers to all of your questions can be found in one convenient source from one of the most trusted names in reference solution guides. More useful, more practical, and more informative, these study aids are the best review books and textbook companions available. Nothing remotely as comprehensive or as helpful exists in their subject anywhere. Perfect for undergraduate and graduate studies. Here in this highly useful reference is the finest overview of accounting currently available, with hundreds of accounting problems that cover everything from interest and cash flow to taxes and corporate earnings. Each problem is clearly solved with step-by-step detailed solutions. DETAILS - The PROBLEM SOLVERS are unique - the ultimate in study guides. - They are ideal for helping students cope with the toughest subjects. - They greatly simplify study and learning tasks. - They enable students to come to grips with difficult problems by showing them the way, step-by-step, toward solving problems. As a result, they save hours of frustration and time spent on groping for answers and understanding. - They cover material ranging from the elementary to the advanced in each subject. - They work exceptionally well with any text in its field. - PROBLEM SOLVERS are available in 41 subjects. - Each PROBLEM SOLVER is prepared by supremely knowledgeable experts. - Most are over 1000 pages. - PROBLEM SOLVERS are not meant to be read cover to cover. They offer whatever may be needed at a given time. 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Wahlen/Jones/Pagach's INTERMEDIATE ACCOUNTING, 2E addresses student confidence in the Intermediate Accounting course like no other product on the market. The second edition includes resources that help students understand the rigor and time requirements of the Intermediate course before that first exam, while additional resources such as in-text Got it? quick checks keep students on track, building confidence with detailed remediation and thorough explanations that build a pathway to success. All of this is accomplished without sacrificing the book's approachable writing style that uses recognizable, familiar companies such as an ongoing Starbucks case, and examples from familiar companies, such as Coca Cola, Louis Vuitton, and Nestle. This edition presents the latest information on the new Revenue Recognition Standards. After carefully considering the most effective methods for covering this topic, the authors have incorporated updates throughout the book with special spotlight coverage in Chapter 17.

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You'll find the tools you need to enhance your learning experience with these working papers. The preformatted Excel templates allow you to more easily work on end-of-chapter problems and journal entries from the textbook. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

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