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5-4 SOLUTIONS TO CODIFICATION EXERCISES CE5-1 (a) Current assets is used to designate cash and other assets or resources commonly identified as those that are reasonably expected to be realized in cash or sold or consumed during the normal

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Questions Chapter 5 (Continued) (a) Allowance for doubtful accounts receivable should be deducted from accounts receivable in current assets. (b) Merchandise held on consignment should not appear on the consignee's balance sheet except possibly as a note to the financial statements.

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