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(c)	No exchange transaction	
(d)	Equipment (A) [or Computer equipment]	Note payable (L)
(e)	Building (A) [or Construction in progress]	Cash (A)
(f)	Intangibles (A) [or Copyright]	Cash (A)
(g)	Retained earnings (SE) [Received a reduction in the amount available for payment to stockholders]	Cash (A)
(h)	Land (A)	Cash (A)
(i)	Intangibles (A) [or Patents]	Cash (A) and Note payable (L)
(i)	No exchange transaction	
(k)	Investments (A)	Cash (A)
(1)	Cash (A)	Short-term note payable (L)
(m)	Note payable (L) [Received a reduction in its promise to pay]	Cash (A)

Financial Accounting Exercises And Solutions

Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso

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