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Which of the following is the appropriate accounting treatment, if any, for the application of the fair value option to lease transactions? 3. An asset group is being evaluated for an impairment loss. The following financial information is available for the asset group: Carrying Value: \$100,000,000 Sum of the undiscounted cash flows 95,000,000 Fair value 80,000,000 4.

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Course Listing: INTERMEDIATE ACCOUNTING I

The final exam period begins on Monday, December 8 at 9:00AM and ends Friday, December 19 at 5:00PM. During this exam, you may refer to your class notes and course materials (the casebook and materials posted on the course website), but you may not conduct additional research. Sometimes more than one answer is plausible; choose the best answer.

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