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22, 23 11, 12 Changes between fair value and equity methods. *This material is dealt with in an Appendix to the chapter. 22-1 2, 4 1, 2 ASSIGNMENT CLASSIFICATION TABLE (BY LEARNING OBJECTIVE) Brief Exercises Learning Objectives Exercises Problems

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After studying this chapter, you should be able to: Identify the types of accounting changes. Describe the accounting for changes in accounting principles. Understand how to account for retrospective accounting changes. Understand how to account for impracticable changes. Describe the accounting for changes in estimates.

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