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21-1 (15–20 minutes) (a) This is a capital lease to Burke

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since the lease term (5 years) is greater than 75% of the economic life (6 years) of the leased asset. The lease term is 83. 1

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CHARACTERISTICSTABLE Item Description Level of Difficulty

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Simple 5–10 E18-2 Revenue recognition—point of sale.
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