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Chapter 10 the process of identifying, measuring, analyzing, and communicating financial information needed by management to plan, evaluate, and control a company's operations.

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minutes) (a) This is a capital lease to Adams since the lease term (5 years) is greater than 75% of the economic life (6 years) of the leased asset. The lease term is $83\frac{1}{3}\%$ ($5 \div 6$) of the asset's economic life.

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