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cash that is restricted within one year from the end of the reporting period should be included in noncurrent assets b cash fund that is being specifically for the retirement of long term debts not maturing currently should be excluded from current assets and shown as a noncurrent investment c investments that can be liquidated at once and with

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chapter 2 cash and cash equivalents 1 amount reported as cash on a company s statement of financial position normally should exclude a postdated checks that are payable to the company b in a payroll account c checks written and signed by the company d cash 2 of the following would not be classified as cash

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