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Answer - Wakati

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plus the \$0.4m missing items
(\$0.6m x 100/150) less the
write down of \$0.05m
(\$200,000 - \$150,000 - would
normally be sold for
\$300,000 but actually being
sold at \$150,000). 23 D 24 B
25 D The correct answer is

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\$0.34m. The loan notes should initially be recorded at the net proceeds of ...

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