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BDO KNOWS: Troubled Debt Restructuring, Debt Modification ...Statement Of Operations. 1 This Practice Aid Provides The Tests To Determine The Applicable Model For Accounting For A Loan That Is Restructured With The Same Lender. The Flowcharts In The Practice Aid Summarize These Tests. Depending On The Results Of The Tests, The Debtor May Have To Account For The Restructured Debt By: Mar 20th, 2024

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