

# **CHAPTER 12**

## **INTANGIBLE ASSETS**

### **CHAPTER LEARNING OBJECTIVES**

1. Discuss the characteristics, valuation, and amortization of intangible assets.
2. Describe the accounting for various types of intangible assets.
3. Explain the accounting issues for recording goodwill.
4. Identify impairment procedures and presentation requirements for intangible assets.
5. Describe the accounting and presentation for research and development and similar costs.

# Intermediate Accounting Test Bank Chapter 10

**Donald E. Kieso, Jerry J.  
Weygandt, Terry D. Warfield**



## **Intermediate Accounting Test Bank Chapter 10:**

Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2025      Intermediate Accounting Spiceland, James Sepe, Mark W. Nelson, Lawrence A. Tomassini, 2009 Containing real world examples Intermediate Accounting discusses the financial reporting function of accounting in the context of the decision supporting role it serves This edition is thoroughly revised now including more application and analysis problems      *Intermediate Accounting J.* David Spiceland, James Sepe, Lawrence A. Tomassini, 2005-11 Adopters and reviewers praise Intermediate Accounting 4e by Spiceland Sepe Tomassini for its superior readability strong supplements package learning system good EOC real world flavor consistent quality and high student engagement SST 4e will gain support in both traditional and progressive accounting departments especially those looking for a more concise decision making text that reinforces challenging concepts The authors have created a flexible text with a student friendly writing style that focuses on explaining not only how to apply a procedure but why it s applied SST 4e is built around a Learning System designed to prepare students for the new CPA exam and the business world by emphasizing decision making Acknowledging the diversity of students and their learning styles the authors have created a clear text and varied supplemental materials to aid the success of every student SST 4e also provides a flexible and consistent supplemental package for instructors      Intermediate Accounting Sidney Davidson, 1982      *Intermediate Accounting* De Kieso, 2000-06-06      **Intermediate Accounting, Tenth Ed., [by] Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield**, 2001      **Intermediate Accounting** Paul Danos, Eugene A. Imhoff, 1983      Intermediate Accounting, Chapters 15-25 Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2001 The Gateway to Professional Practice Opens Here Tomorrow s accountants won t be just number crunchers they ll be communicators consultants and decision makers This Tenth Edition is specifically designed to help you fill those roles With the Digital Tool CD ROM packaged free with this text you ll have access to skill building aids that will help you prepare for professional practice We also have several powerful study tools to help you succeed in Intermediate Accounting Problem Solving Survival Guide Vol 1 0 471 37629 9 Vol 2 0 471 37630 2 This essential two volume set provides additional questions and problems to help you hone your problem solving skills Explanations assist in the approach set up and completion of problems Tips alert you to common pitfalls and misconceptions Study Guide Vol 1 0 471 37606 X Vol 2 0 471 37607 8 Save time preparing for exams with these chapter outlines chapter reviews of key concepts glossary of key terms and review questions and exercises Working Papers Vol 1 0 471 37660 4 Vol 2 0 471 37661 2 Learn how to correctly set up solution formats with these partially completed accounting forms for all end of chapter problems and exercises Rockford Practice Set 0 471 37628 0 Computerized Rockford Practice Set 0 471 37627 2 Use this practice set as a review of the accounting process and to familiarize yourself with general ledger software Excel Templates 0 471 37604 3 You can build your analytical skills with these partially completed electronic spreadsheets for selected end of chapter exercises and problems Visit the Kieso Web site

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