

CHAPTER 9 STUDY GUIDE

REPORTING AND ANALYZING LONG-LIVED ASSETS

Chapter 9 Review

- ✓ Why are plant assets listed at historical cost? What costs are included in the cost of plant assets?

- ✓ What is depreciation?

- ✓ Compute periodic depreciation using the straight-line method assuming a cost of \$10,000, zero salvage value, and a 5-year useful life. Contrast its expense pattern with that of an accelerated method.

- ✓ When and how do you revise depreciation? Explain the difference between revenue expenditures and capital expenditures.

- ✓ What are the ways in which plant assets can be disposed? Explain how to account for the disposal of plant assets.

Accounting Chapter 9 Study Guide Answers

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