

## SOLUTIONS TO REVIEW QUESTIONS AND EXERCISES

### TRUE-FALSE

1. (T)
2. (F) Land is a plant asset that is not depreciated over its useful life.
3. (F) The cost of tearing down the old building should be debited to Land.
4. (F) The cost of driveways and parking lots is debited to Land Improvements.
5. (T)
6. (F) The cost of equipment includes the cash price, freight charges, expenditures required in assembling, etc. Motor vehicle licenses and accident insurance are expensed as incurred because they represent annual recording expenditures.
7. (F) Recognition of depreciation permits a matching of expenses and revenues, but does not result in the accumulation of cash for the replacement of the asset.
8. (F) Under the straight-line method, depreciation is the same for each year of service life of the asset.
9. (F) Under the units of activity method the decline in service potential is attributed to activity rather than time.
10. (T)
11. (T)
12. (F) When an asset is purchased during the year, it is necessary to prorate the declining balance depreciation in the first year on a time basis.
13. (T)
14. (F) Book value is cost less accumulated depreciation.
15. (F) IFRS requires component depreciation when any significant parts of a plant asset have significantly different useful lives.
16. (F) Companies may choose to revalue plant assets to fair value.
17. (T)
18. (F) A fully depreciated plant asset has no book value, so a retirement at a loss is impossible. Generally, the entry would consist of a debit to accumulated depreciation and an equal credit to the asset account.
19. (T)
20. (T)
21. (T)
22. (F) Depletion expense is reported as part of the cost of producing the product.
23. (T)
24. (T)
25. (F) The cost of defending the patent should be added to the Patent account and amortized over the remaining life of the patent.
26. (T)
27. (T)
28. (F) The asset turnover ratio indicates how many dollars of sales are generated for each dollar invested in assets.
- \*29. (T)
- \*30. (T)

# Accounting Chapter 9 Study Guide

**Jerry J. Weygandt, Paul D.  
Kimmel, Donald E. Kieso**



## Accounting Chapter 9 Study Guide:

*Study Guide to Accompany Financial Accounting, 8e* Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2012-01-11 These are the Working Papers to accompany Financial Accounting 8th Edition Financial Accounting 8th Edition by Weygandt Kimmel Kieso provides students with a clear introduction to financial accounting that is full of real world and relevant examples to students lives The Team for Success authors understand where students struggle in this course and have developed a learning system that illustrates the accounting cycle and key transactions while giving them the tools to apply their learning through sample exercises throughout the chapter By expanding coverage of IFRS this edition keeps students at the forefront of global issues that impact their future careers in business and accounting **Financial Accounting, Study Guide** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-01-12 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them **Study Guide to Accompany Weygandt Financial and Managerial Accounting, Volume 1** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2012-02-21 This is the Study Guide to accompany Financial and Managerial Accounting Volume 1 Financial and Managerial Accounting by Weygandt Kimmel Kieso is a new introductory program for the two semester accounting sequence that presents equal coverage of both introductory financial and managerial accounting topics The Team for Success authors of Jerry Weygandt Paul Kimmel and Don Kieso bring years of industry academic and writing experience to the development of this new title which gives students the tools they need to understand the accounting cycle and key financial accounting topics while presenting the managerial topics in an easy to understand fashion in a decision making framework The Team for Success authors understand where students struggle in introductory accounting and have developed a learning system that illustrates the accounting cycle and key transactions while giving student the tools to apply their learning through sample exercises throughout the chapter Weygandt Financial and Managerial Accounting relates accounting concepts to real world experiences is full relevant examples to students lives and provides IFRS coverage that will prepare students for the global economy *Intermediate Accounting, , Study Guide* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-02 Reflecting the demands for entry level accountants the focus of this book is on fostering critical thinking skills reducing emphasis on memorisation and encouraging more analysis and interpretation by requiring use of technology tools spreadsheets and databases **Study Guide, Volume I Chapters 1-13 for Use with Fundamental Accounting Principles** Kermit D. Larson, John J Wild, Barbara Chiappetta, 2001-05-08 A Study

Guide prepared by Barbara Chiappetta covers each chapter and appendix with reviews of the learning objectives outlines of the chapters and summaries of chapter materials It also provides additional problems and solutions *Study Guide to Accompany Financial Accounting, Tools for Business Decision-Making, Fourth Canadian Edition* Gerry Dupont, Cecilia M. Fewox, 2009-02 **Study Guide and Working Papers Chapters 1-13 for Use with College Accounting** John Ellis Price, M. David Haddock, Horace R. Brock, 2005-12 *Solutions Manual to Study Guide and Working Papers for College Accounting* John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04 Study Guide to Accompany Fundamental Accounting Principles Chapters 1-17 Financial Chapters Kermit D. Larson, John J Wild, Barbara Chiappetta, Larson Kermit, Wild John, Chiappetta Barbara, 2004-02 Prepared by Barbara Chiappetta Nassau Community College and Janice Klimek Central Missouri State University this guide covers each chapter and appendix with reviews of the learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions **Study Guide for Use with Introduction to Accounting** Penne Ainsworth, Dan Deines, 2003-03 Includes GLAS SPATS Essentials of Accounting CD ROM and Windows Tutorial Wiley CPA Examination Review, Outlines and Study Guides Patrick R. Delaney, O. Ray Whittington, 2012-05-23 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates turn to take the test and pass it Wiley CPA Exam Review 39th Edition contains more than 4 200 multiple choice questions and includes complete information on the Task Based Simulations Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 47 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides With timely and up to the minute coverage Wiley CPA Exam Review 39th Edition covers all requirements for the CPA Exam giving the candidate maximum flexibility in planning their course of study and success **CompTIA IT Fundamentals (ITF+) Study Guide with Online Labs** Quentin Docter, 2020-10-27 Virtual hands on learning labs allow you to apply your technical skills using live hardware and software hosted in the cloud So Sybex has bundled CompTIA IT Fundamentals labs from Practice Labs the IT Competency Hub with our popular CompTIA IT Fundamentals ITF Study Guide Exam FC0 U61 2nd Edition Working in these labs gives you the same experience you need to prepare for the CompTIA IT Fundamentals FC0 U61 that you would face in a real life setting Used in addition to the book the labs are a proven way to prepare for the certification and for work in the IT field Information Technology is not just about what applications you can use it is about the systems you can support The CompTIA IT Fundamentals certification is an introduction to the skills required to become a successful systems support professional progressing onto more advanced certifications and career success The Sybex CompTIA IT Fundamentals Study Guide covers 100% of the exam objectives in clear and concise language and provides you authoritatively with all you need to

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