

## 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.

# Chapter 9 Study Guide South West Accounting

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## Chapter 9 Study Guide South West Accounting:

*Wiley CPA Examination Review, Outlines and Study Guides* Patrick R. Delaney, O. Ray Whittington, 2009-06-02 Everything today's CPA candidates need to pass the CPA exam Published annually this comprehensive two volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams Volume I contains all study guides and outlines while Volume II contains all problem solutions With 2 700 multiple choice questions and more than 75 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination O Ray Whittington PhD CPA CMA CIA Chicago IL is the Ledger Quill Director of the School of Accountancy at DePaul University and vice chair of the Auditing Standards Board of the AICPA His previous positions were the Director of the School of Accountancy at San Diego State University and the Director of Auditing Research for the American Institute of Certified Public Accountants AICPA Patrick R Delaney PhD CPA was the Arthur Andersen LLP Alumni Professor of Accountancy and Department Chair at Northern Illinois University and was author of Audit Sampling An Introduction Fifth Edition 0 471 37590 X **Wiley CPA Examination Review, Outlines and Study Guides** O. Ray Whittington, 2013-06-21 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates trust to prepare for the CPA exam and pass it Wiley CPA Exam Review 40th 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 in order to pass the CPA Examination Features multiple choice questions AICPA Task Based Simulations and written communication questions all based on the 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 Other titles by Whittington Wiley CPA Exam Review 2013 With timely and up to the minute coverage Wiley CPA Exam Review 40th Edition covers all requirements for the CPA Exam giving the candidate maximum flexibility in planning their course of study and success

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Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We'd like to help Get Even More Information Online You'll find a wide range of aids for doing your best on the CPA exam at [wiley.com/cpa](http://wiley.com/cpa) including content updates CPA exam study and test taking tips and more All Wiley CPA Exam Review products are listed on the site [El-Hi Textbooks and Serials in Print, 2006](http://El-Hi Textbooks and Serials in Print, 2006) [El-Hi Textbooks & Serials in Print, 2003, 2003](http://El-Hi Textbooks & Serials in Print, 2003, 2003)

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