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... Chapter 9 Inventories: Additional Issues QUESTIONS FOR  
REVIEW OF KEY TOPICS Question 9-1 GAAP generally requires  
the use of historical cost to value assets, but a departure from

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cost is necessary when the utility of an asset is no longer as great as its cost.

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CHAPTER 9 Inventories: Additional Valuation Issues ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Topics Questions Brief Exercises Exercises Problems Concepts ... Intermediate Accounting, 13/e, Solutions Manual (For Instructor Use Only) 9-5 SOLUTIONS TO CODIFICATION EXERCISES

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9. A revision of depreciation is made in current and future years but not retroactively. The rationale is that continual restatement of prior periods would adversely affect confidence in the financial statements. 10. Revaluation is an accounting procedure that adjusts plant assets to fair value at the reporting date.

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Intermediate Accounting 1 ACT1104 Preview text CHAPTER 8 VALUATION OF INVENTORIES: A COST-BASIS APPROACH TRUE-FALSE—Conceptual Answer T F F F T T F T F T T F F T T F F T F T F T No. Description 1.

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chapter valuation of inventories: approach assignment classification table ( topic) topics questions inventory determining quantities, costs, and items to be

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A “Change in Accounting Estimate Effected by a Change in Accounting Principle” is a change in accounting estimate that is inseparable from the effect of a related change in accounting principle. An example of a change in estimate effected by a change in principle is a change in the method of depreciation, amortization, or depletion for long ...

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LEARNING OBJECTIVE) Learning Objectives Brief Exercises ... > Accounting Policies Disclosure

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