

## Intermediate Accounting Kieso Chapter 10

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~~(PDF) Chapter 10\_Solution Manual\_Kieso\_IFRS | Evert Sandye~~ 10-4 Copyright © 2016 John Wiley & Sons, Inc. Kieso, Intermediate Accounting, 16/e, Solutions Manual (For Instructor Use Only) ANSWERS TO QUESTIONS The major characteristics of plant assets are (1) that they are acquired for use in operations and not for resale, (2) that they are long-term in nature and usually subject to depreciation, and (3) that they have physical substance.

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~~CHAPTER 10 PROPERTY, PLANT, AND EQUIPMENT~~ Questions Chapter 10 (Continued) (b) Assets acquired by gift or donation when assets are acquired in this manner a strict cost concept would dictate that the valuation of the asset be zero. However, in this situation, accountants record the asset at its fair market value. The credit would be made to Contribution Revenue or donated capital.

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