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Question 1. (TCO C) The major problem of accounting for intangibles is determining
fair market value.
separability.
salvage value.
useful life.

Question 2. (TCO C) Wriglee, Inc. went to court this year and successfully defended its patent from infringement by a competitor. The cost of this defense should be charged to
patents, and amortized over the legal life of the patent.
legal fees, and amortized over 5 years or less.
expenses of the period.
patents, and amortized over the remaining useful life of the patent.

Question 3. (TCO C) Purchased goodwill should
be written off as soon as possible against retained earnings.
be written off as soon as possible as an extraordinary item.
be written off by systematic charges as a regular operating expense over the period benefited.
not be amortized.

Keller Acct 5midterm Exam Answer

Michael Seilmaier

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