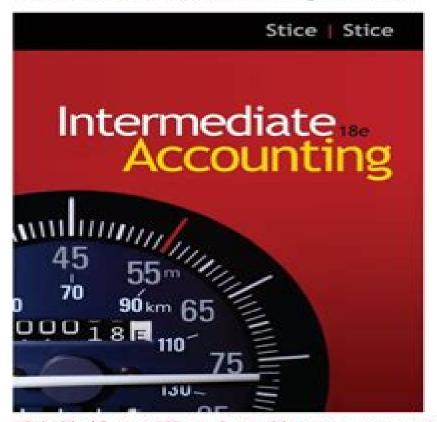
Test Bank for Intermediate Accounting 18th Edition



Which of the following is NOT an implication of the going-concern assumption?

- 1. a. The historical cost principle is credible.
- b. Depreciation and amortization policies are justifiable and appropriate.
- c. The current/noncurrent classification of assets and liabilities is justifiable and significant.
- d. Amortizing research and development costs over multiple periods is justifiable and appropriate.

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David Kirk

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