

# **CHAPTER 12**

## **SOLUTIONS TO B EXERCISES**

**E12-1B (15–20 minutes)**

**(a) 1, 2, 3, 5, 9, 15, 17**

- (b)**
- 4. Long-term investments, or other assets, in the balance sheet.**
  - 6. Expensed in the income statement.**
  - 7. Research and development expense in the income statement.**
  - 8. Research and development expense in the income statement.**
  - 10. Research and development expense in the income statement.**
  - 11. Property, plant, and equipment in the balance sheet.**
  - 12. Current asset (prepaid rent) in the balance sheet.**
  - 13. Research and development expense in the income statement.**
  - 14. Operating losses in the income statement.**
  - 16. Not recorded; any costs related to creating goodwill incurred internally must be expensed.**
  - 18. Research and development expense in the income statement.**
  - 19. Charge as expense in the income statement.**
  - 20. Charge as expense in the income statement.**
  - 21. Property, plant, and equipment in the balance sheet.**
  - 22. Research and development expense in the income statement.**
  - 23. Long-term investments in the balance sheet.**

**E12-2B (10–15 minutes)**

**The following items would be classified as intangible assets:**

**Cable television franchises**  
**Music copyrights**  
**Goodwill**  
**Internet domain name**

**Film contract rights**  
**Customer lists**  
**Covenants not to compete**  
**Brand names**

# Intermediate Accounting Chapter 12 Solution

**Donald E. Kieso, Jerry J.  
Weygandt, Terry D. Warfield**



## **Intermediate Accounting Chapter 12 Solution:**

*Intermediate Accounting* Terry D. Warfield, Jerry J. Weygandt, Donald E. Kieso, 2007-12-04 Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version *Fundamentals of Intermediate Accounting* presents a balanced discussion of concepts and applications explaining the rationale behind business transactions before addressing the accounting and reporting for those activities Readers will gain a solid foundation in such areas as the standard setting process the three major financial statements revenue recognition income taxes reporting disclosure issues and much more Intermediate Accounting Donald E. Kieso, Jerry J.

Weygandt, Terry D. Warfield, 2016-03-28 This text is an unbound binder ready edition Kieso Weygandt and Warfield's *Intermediate Accounting* Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text **Intermediate Accounting, Chapters 1-14 , Self-Study**

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David Spiceland, 2004 **Intermediate Accounting IFRS, International Adaptation** DONALD E.. WEYGANDT KIESO (JERRY J.. WARFIELD, TERRY D.), Jerry J. Weygandt, Terry D. Warfield, 2024-10-06 **Intermediate Accounting, , Study**

**Guide** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-02 Reflecting the demands for entry level accountants the focus of this book is on fostering critical thinking skills reducing emphasis on memorisation and encouraging more analysis and interpretation by requiring use of technology tools spreadsheets and databases Intermediate Accounting, Volume 1 Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Irene M. Wiecek, Bruce J. McConomy, 2021-11-15 *Intermediate Accounting* 13th Canadian Edition has always been and continues to be the gold standard that helps connect students to the what the why and the how of accounting information Through new edition updates you will be able to spark efficient and effective learning and inspire and prepare students to be the accounting professionals of tomorrow To help develop a deeper understanding of course concepts and move beyond basic understanding students work through a high quality assessment at

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Intermediate Accounting IFRS Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world students of global accounting will need to be intimately familiar with these standards and prepared to keep up with the rapid changes in the international environment Intermediate Accounting IFRS answers to these pressing needs making it the clear choice for accounting courses at the intermediate level

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Warfield,Donald E. Kieso,Laura D. Wiley,2025-02-10 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting With strategic content updates for currency and the inclusion of topics that will resonate with today s students the 14th Canadian Edition presents an active hands on approach designed to develop problem solving skills and better prepare the next generation of accounting professionals To promote a deeper understanding of course concepts the text provides students with scaffolded high quality assessments and integrated practice opportunities at the point of learning Integrated Cases and Research and Analysis questions help students take their understanding further as well teaching them how to analyze business transactions apply IFRS and ASPE and explore the ways in which accounting standards impact real companies Throughout the text students will also have the chance to work through a variety of hands on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry *Intermediate Accounting, Volume 2* Jerry J. Weygandt,Donald E. Kieso,Irene M. Wiecek,Terry D. Warfield,Bruce J. McConomy,2022-03-14 Intermediate Accounting 13th Canadian Edition has always been and continues to be the gold standard that helps connect students to the what the why and the how of accounting information Through new edition updates you will be able to spark efficient and effective learning and inspire and prepare students to be the accounting professionals of tomorrow To help develop a deeper understanding of course concepts and move beyond basic understanding students work through a high quality assessment at varying levels helping them learn more efficiently and create connections between topics and real world application This course also presents an emphasis on decision making through Integrated Cases and Research and Analysis questions that allow students to analyze business transactions apply both IFRS and ASPE and explore how different accounting standards impact real companies Throughout the course students also work through a variety of hands on activities including Data Analytics Problems Analytics in Action features Excel templates and a new emphasis on sustainability all within the chapter context These applications help students develop an accounting decision making mindset and improve the professional judgement and communication skills needed to be successful in the evolving accounting world *Intermediate Accounting, , Problem Solving Survival Guide* Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2011-08-16 INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and thirteen best selling editions the text has built a reputation for accuracy comprehensiveness and student success The Fourteenth Edition maintains the qualities for which the text is globally recognized and continues to be your students gateway to the profession Volume I is comprised of Chapters 1 14 Each study guide chapter is comprised of a detailed chapter review demonstration problems true false multiple choice matching questions and comprehensive exercises This book is a bound paperback with three hole punches for convenient storage in a

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*Intermediate Accounting* J. David Spiceland, James F. Sepe, Mark W. Nelson, 2011 Adopters and reviewers praise Intermediate Accounting 6 e by Spiceland Sepe Tomassini for its superior readability strong supplements package learning system good EOC real world flavor consistent quality and high student engagement SST 6 e will gain support in both traditional and progressive accounting departments especially those looking for a more concise decision making text that reinforces challenging concepts The authors have created a flexible text with a student friendly writing style that focuses on explaining not only how to apply a procedure but why its applied SST 6 e is built around a Learning System designed to prepare students for the new CPA exam and the business world by emphasizing decision making Acknowledging the diversity of students and their learning styles the authors have created a clear text and varied supplemental materials to aid the success of every student     **Intermediate Accounting** Spiceland, James Sepe, Mark W. Nelson, Lawrence A. Tomassini, 2009 Containing real world examples Intermediate Accounting discusses the financial reporting function of accounting in the context of the decision supporting role it serves This edition is thoroughly revised now including more application and analysis problems

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