

Accounting Chapter 11 test bank Study Guide Questions and Correct Answers

- 291). Depreciation is a means of cost allocation, not a matter of valuation.
✓ Ans: true
- 292). An accelerated depreciation method is appropriate when the asset's economic usefulness is the same each year.
✓ Ans: false
- 293). Gains or losses on disposals of assets do not distort periodic income when the group or composite method is used to compute depreciation.
✓ Ans: true
- 294). Companies frequently use the composite approach when the assets are similar in nature and have approximately the same useful lives.
✓ Ans: false
- 295). Changes in estimates are handled prospectively by dividing the asset's book value less any salvage value by the remaining estimated life.
✓ Ans: true
- 296). The profit margin on sales ratio is a measure for analyzing the use of property, plant, and equipment.
✓ Ans: true
- 297). The following is true of depreciation accounting.
a. it is not a matter of valuation.
b. it is part of the matching of revenues and expenses.
c. it retains funds by reducing income taxes and dividends.
d. all of these.

Intermediate Accounting Chapter 11 Test Bank

D Keegan



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