
Intermediate Accounting Chapter 10 Test Bank

Plant assets may properly include

- a. deposits on machinery not yet received.
- b. idle equipment awaiting sale.
- c. land held for possible use as a future plant site.
- d. none of these. - d. Long-lived tangible assets used in the enterprise's operations.

Which of the following is not a major characteristic of a plant asset?

- a. Possesses physical substance
- b. Acquired for resale
- c. Acquired for use
- d. Yields services over a number of years - b

Which of these is not a major characteristic of a plant asset?

- a. Possesses physical substance
- b. Acquired for use in operations
- c. Yields services over a number of years
- d. All of these are major characteristics of a plant asset. - d

Cotton Hotel Corporation recently purchased Emporia Hotel and the land on which it is located with the plan to tear down the Emporia Hotel and build a new luxury hotel on the site. The cost of the Emporia Hotel should be

- a. depreciated over the period from acquisition to the date the hotel is scheduled to be torn down.
- b. written off as an extraordinary loss in the year the hotel is torn down.
- c. capitalized as part of the cost of the land.
- d. capitalized as part of the cost of the new hotel. - c

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G Thomas



Intermediate Accounting Chapter 10 Test Bank:

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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