

Chapter 22

Intangible Assets

PROBLEM 1: TRUE OR FALSE

1. FALSE
2. FALSE
3. TRUE
4. TRUE
5. TRUE
6. TRUE
7. TRUE
8. FALSE
9. TRUE
10. TRUE

PROBLEM 2: THEORY & COMPUTATIONAL

1. D

2. B

3. *Solution:* $\$10,000 \times 95\% \times \text{P}46 = 437,000 + 25,000 = \textbf{462,000}$

4. *Solution:*

Testing in search for, or evaluation of, product or process alternative	230,000
Design, construction, and testing of pre-production prototypes and models	120,000
	<u>350,000</u>
Total R&D expense	<u>0</u>

5. *Solution:*

Searching for applications of new research findings.	120,000
Laboratory research aimed at discovery of a new knowledge.	180,000
	<u>300,000</u>
Total R&D expense	<u>0</u>

6. *Solution:*

Conceptual formulation and design on possible product or process alternatives	100,000
Radical modification of the design of a product or process	80,000
	<u>180,000</u>
Total R&D expense	<u>0</u>

Intermediate Accounting Chapter 22 Exercises

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Weygandt, Terry D. Warfield**



Intermediate Accounting Chapter 22 Exercises:

The Enigmatic Realm of **Intermediate Accounting Chapter 22 Exercises**: Unleashing the Language is Inner Magic

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