

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

Mike Jess



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Intermediate Accounting Chapter 12 Solution Book Review: Unveiling the Power of Words

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