

QUIZ 1: NONCURRENT ASSETS HELD FOR SALE (MULTIPLE CHOICE)

1. It is a group of assets to be disposed of by sale or otherwise, together as a group in a single transaction, and liabilities directly associated with those assets that will be transferred in the transaction.

- a. Disposal group .
- b. Discontinued operation .
- c. Noncurrent asset.
- d. Cash generating unit.

2. A noncurrent asset that is to be abandoned shall not be classified as held for sale because

- a. The carrying amount is recovered principally through continuing use.
- b. It is difficult to value.
- c. It is unlikely that the noncurrent asset is sold within twelve months.
- d. It is unlikely that there is an active market for the noncurrent asset.

3. Which of the following is a requirement for a component of an entity to be classified as discontinued operation?

- a. The activities must permanently cease prior to the financial statements being authorized for issue.
- b. The component must be a reportable segment.
- c. The asset must have been classified as held for sale in previous financial statements.
- d. The component must have been a cash generating unit while being held for use.

4. Which of the following criteria does not have to be met in order for an operation to be classified as discontinued?

- a. The operation shall represent a separate major line of business or geographical area.
- b. The operation is part of a single plan to dispose of a separate major line of business or geographical area.
- c. The operation is a subsidiary acquired exclusively with a view to resale.
- d. The operation must be sold within three months of the year-end.

5. How should the assets and liabilities of a disposal group classified as held for sale be reported in the statement of financial position?

- a. The assets and liabilities shall be offset and presented as a single amount
- b. The assets and liabilities shall be presented as a single amount and as a deduction from equity.
- c. There should be no separate disclosure of assets and liabilities that form part of a disposal group.
- d. The assets of a disposal group shall be reported separately as a current assets and the liabilities of the disposal group shall be reported separately as current liabilities.

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order to win the case the letter should be able to give the judge a more personal and in depth reference about you as a person and a parent as well

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web jul 20 2022 my name is and i am writing to ask the court to grant me full custody of the children and supervised visitation for name we were married and our marriage ended in our first child was born on upon which we faced several turbulences in our marriage

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