

**Chapter 9 Multiple-Choice from McGraw Hill**

1. Which of the following should be capitalized when a piece of production equipment is acquired for a factory?
  - a. Sales tax
  - b. Transportation costs
  - c. Installation costs
  - d. All of the above
  
2. When recording depreciation, which of the following statements is true?
  - a. Total assets increase and stockholder's equity increases
  - b. Total assets decrease and total liabilities increase
  - c. Total assets decrease and stockholders' equity increases
  - d. None of the above are true
  
3. Under what depreciation method(s) is an asset's book value used to calculate the depreciation each year?
  - a. Straight-line method
  - b. Units-of-production method
  - c. Declining-balance method
  - d. Weighted-average-cost method
  
4. A company wishes to report the highest earnings possible according to GAAP. Therefore, when calculating depreciation for financial reporting purposes,
  - a. It will follow the MACRS depreciation rates prescribed by the IRS
  - b. It will estimate the shortest lives possible for its assets
  - c. It will estimate the longest lives possible for its assets
  - d. It will estimate lower residual value for its assets
  
5. Barber, Inc., depreciates its building on a straight-line basis. A building was purchased on January 1 that had an estimated useful life of 20 years and a residual value of \$20,000. The company's Depreciation Expense for that year was \$20,000 on the building. What was the original cost of the building?
  - a. \$360,000
  - b. \$380,000
  - c. \$400,000
  - d. \$420,000
  
6. Thornton Industries purchased a machine part-way through the year on July 1 for \$45,000 and is depreciated it with the straight-line method over a life of 10 years, using a residual

# Accounting Chapter 9 Test Answers

**DP Hallahan**



**Accounting Chapter 9 Test Answers:**

## **Accounting Chapter 9 Test Answers** Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Accounting Chapter 9 Test Answers**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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