

## Chapter 4

### Non-current assets Held for Sale and Discontinued Operations

#### PROBLEM 1: TRUE OR FALSE

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

#### PROBLEM 2: FOR CLASSROOM DISCUSSION

- B
- D
- B
- A
- D
- D
- C
- A
- D
- B
- C [1M C.A. – (800K FV – 50K costs to sell)] = 250K Impairment loss

#### 12. Solution:

Dec. 31, 20x1	Impairment loss Machinery – held for sale Accumulated depreciation Machinery	250,000 750,000 2,000,000	3,000,000
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- B [750K C.A. – (700K FV – 50K costs to sell)] = 100K Impairment loss
- Solution:

# Intermediate Accounting Solutions Chapter 4

**Lingjun Ying**



## **Intermediate Accounting Solutions Chapter 4:**

*Intermediate Accounting, Student Practice and Solutions Manual* Donald E. Kieso, 2019-08-20 The Student Practice and Solutions Manual to accompany Kieso Intermediate Accounting 17e contains a chapter review and a selection of brief exercises exercises and problems with accompanying solutions from Kieso s Problem Set B which is similar to end of chapter material *Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12* J. David Spiceland, 2004 *Solutions Manual to Accompany Intermediate Accounting: Chapters 13-22* J. David Spiceland, 2004 **Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2016-03-28 This text is an unbound binder ready edition Kieso Weygandt and Warfield s Intermediate Accounting Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text *Intermediate Accounting, Chapters 1-14 , Self-Study Problems/Solutions Book Volume* Donald E. Kieso, Jerry J. Weygandt, 2003-07-03 This bestseller has powered the careers of countless professionals The new edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants **Intermediate Accounting, , Self Study Problems Solutions Book** Donald E. Kieso, Jerry J. Weygandt, 1998-02-04 **Solutions Manual** Spiceland, Spiceland-Sepe, 2000-04

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