

# CHAPTER 10

## Plant Assets, Natural Resources, and Intangible Assets

### ASSIGNMENT CLASSIFICATION TABLE

<u>Learning Objectives</u>	<u>Questions</u>	<u>Brief Exercises</u>	<u>Do It!</u>	<u>Exercises</u>	<u>A Problems</u>	<u>B Problems</u>
1. Describe how the historical cost principle applies to plant assets.	1, 2, 3	1, 2	1	1, 2, 3	1A	1B
2. Explain the concept of depreciation and how to compute it.	4, 5, 6, 7, 8, 21, 22, 23	3, 4, 5, 6, 7	2, 3	4, 5, 6, 7, 8	2A, 3A, 4A, 5A	2B, 3B, 4B, 5B
3. Distinguish between revenue and capital expenditures, and explain the entries for each.	9, 24	8				
4. Explain how to account for the disposal of a plant asset.	10, 11	9, 10	4	9, 10	5A, 6A	5B, 6B
5. Compute periodic depletion of natural resources.	12, 13	11	5	11		
6. Explain the basic issues related to accounting for intangible assets.	14, 15, 16, 17, 18, 19	12	5	12, 13	7A, 8A	7B, 8B
7. Indicate how plant assets, natural resources, and intangible assets are reported.	20	13, 14		14	5A, 7A, 9A	5B, 7B, 9B
*8. Explain how to account for the exchange of plant assets.	25, 26	15, 16		15, 16		

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**Yan Bai**



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