

CHAPTER 10

Acquisition and Disposition of Property, Plant, and Equipment

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics	Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1. Valuation and classification of land, buildings, and equipment.	1, 2, 3, 5, 6, 11, 12, 21	1	1, 2, 3, 4, 5, 13	1, 2, 3, 5	1, 6, 7
2. Self-constructed assets, capitalization of overhead.	4, 7, 20, 21		4, 6, 12, 16		2
3. Capitalization of interest.	7, 8, 9, 10, 12, 21	2, 3, 4	4, 5, 7, 8, 9, 10, 16	1, 5, 6, 7	3, 4
4. Exchanges of non-monetary assets.	11, 15, 16	8, 9, 10, 11, 12	3, 11, 16, 17, 18, 19, 20	4, 8, 9, 10, 11	5
5. Lump-sum purchases, issuance of shares, deferred-payment contracts.	11, 13, 14	5, 6, 7	3, 6, 11, 12, 13, 14, 15, 16	2, 3, 11	
6. Government grants.	17	14	21, 22		
7. Costs subsequent to acquisition.	18, 19	13	23, 24, 25		1
8. Disposition of assets.	22, 23	15, 16	26, 27	4	1

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Yan Bai



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