

**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

**Roger H. Hermanson**



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interconnection network architecture model it is responsible for the node to node delivery of data its major role is to ensure

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web consider the store and forward packet switched network given below assume that the bandwidth of each link is 106

bytes sec a user on host a sends a consider a selective repeat sliding window protocol that uses a frame size of 1 kb to send data on a 1 5 mbps link with a one way latency of 50 msec

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web feb 23 2022 the layer 1 physical layer pdu is the bit or more generally symbol the layer 2 data link layer pdu is the frame the layer 3 network layer pdu is the packet the layer 4 transport layer pdu is the segment for tcp or the datagram for udp the layer 5 application layer pdu is the data or message

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