

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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