

CHAPTER 10

Plant Assets, Natural

Resources, and

Intangible Assets

Study Objectives

After studying this chapter, you should be able to:

- Describe how the cost principle applies to plant assets.
- 2 Explain the concept of depreciation.
- 3 Compute periodic depreciation using different methods.
- (4) Describe the procedure for revising periodic depreciation.
- (5) Distinguish between revenue and capital expenditures, and explain the entries for each.



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Jerry J. Weygandt

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