



ACCOUNTING^{10E} PRINCIPLES

CHAPTER 10

Plant Assets, Natural Resources, and Intangible Assets

Study Objectives

After studying this chapter, you should be able to:

- 1 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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