

CHAPTER 9

Long-Lived Assets

Learning Objectives

1. Calculate the cost of property, plant, and equipment.
2. Apply depreciation methods to property, plant, and equipment.
3. Explain the factors that cause changes in periodic depreciation and calculate revised depreciation for property, plant, and equipment.
4. Demonstrate how to account for property, plant, and equipment disposals.
5. Record natural resource transactions and compute depletion.
6. Identify the basic accounting issues for intangible assets and goodwill.
7. Illustrate the reporting and analysis of long-lived assets.

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Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, 2017-07-17 This updated and expanded second edition of Book provides a user friendly introduction to the subject Taking a clear structural framework it guides the reader through the subject s core elements A flowing writing style combines with the use of illustrations and diagrams throughout the text to ensure the reader understands even the most complex of concepts This succinct and enlightening overview is a required reading for all those interested in the subject We hope you find this book useful in shaping your future career Business

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Table of Contents Accounting Principles 9th Edition Solutions Manual Weygandt

1. Understanding the eBook Accounting Principles 9th Edition Solutions Manual Weygandt
 - The Rise of Digital Reading Accounting Principles 9th Edition Solutions Manual Weygandt
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Principles 9th Edition Solutions Manual Weygandt
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Principles 9th Edition Solutions Manual Weygandt
 - User-Friendly Interface

4. Exploring eBook Recommendations from Accounting Principles 9th Edition Solutions Manual Weygandt
 - Personalized Recommendations
 - Accounting Principles 9th Edition Solutions Manual Weygandt User Reviews and Ratings
 - Accounting Principles 9th Edition Solutions Manual Weygandt and Bestseller Lists
5. Accessing Accounting Principles 9th Edition Solutions Manual Weygandt Free and Paid eBooks
 - Accounting Principles 9th Edition Solutions Manual Weygandt Public Domain eBooks
 - Accounting Principles 9th Edition Solutions Manual Weygandt eBook Subscription Services
 - Accounting Principles 9th Edition Solutions Manual Weygandt Budget-Friendly Options
6. Navigating Accounting Principles 9th Edition Solutions Manual Weygandt eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Principles 9th Edition Solutions Manual Weygandt Compatibility with Devices
 - Accounting Principles 9th Edition Solutions Manual Weygandt Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Principles 9th Edition Solutions Manual Weygandt
 - Highlighting and Note-Taking Accounting Principles 9th Edition Solutions Manual Weygandt
 - Interactive Elements Accounting Principles 9th Edition Solutions Manual Weygandt
8. Staying Engaged with Accounting Principles 9th Edition Solutions Manual Weygandt
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Principles 9th Edition Solutions Manual Weygandt
9. Balancing eBooks and Physical Books Accounting Principles 9th Edition Solutions Manual Weygandt
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Principles 9th Edition Solutions Manual Weygandt
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Principles 9th Edition Solutions Manual Weygandt
 - Setting Reading Goals Accounting Principles 9th Edition Solutions Manual Weygandt
 - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Accounting Principles 9th Edition Solutions Manual Weygandt
 - Fact-Checking eBook Content of Accounting Principles 9th Edition Solutions Manual Weygandt
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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