

## Chapter 4

### Non-current assets Held for Sale and Discontinued Operations

#### PROBLEM 1: TRUE OR FALSE

- |          |          |
|----------|----------|
| 1. FALSE | 6. TRUE  |
| 2. TRUE  | 7. FALSE |
| 3. TRUE  | 8. TRUE  |
| 4. TRUE  | 9. TRUE  |
| 5. FALSE | 10. TRUE |

#### PROBLEM 2: FOR CLASSROOM DISCUSSION

- B
- D
- B
- A
- D
- D
- C
- A
- D
- B
- C [1M C.A. – (800K FV – 50K costs to sell)] = 250K Impairment loss

#### 12. Solution:

Dec. 31, 20x1	Impairment loss Machinery – held for sale Accumulated depreciation Machinery	250,000 750,000 2,000,000	3,000,000
---------------------	---------------------------------------------------------------------------------------	---------------------------------	-----------

- B [750K C.A. – (700K FV – 50K costs to sell)] = 100K Impairment loss
- Solution:

# Intermediate Accounting Solutions Chapter 4

**K Morrison**



## **Intermediate Accounting Solutions Chapter 4:**

## **Intermediate Accounting Solutions Chapter 4** Book Review: Unveiling the Power of Words

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consists of a vertical metal rod housed in a box with two thin gold leaves attached to its bottom end when a charged object touches the metal knob at the top of the rod charge flows on to the leaves and they diverge

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