

## Accounting Chapter 11 test bank Study Guide Questions and Correct Answers

- 291). Depreciation is a means of cost allocation, not a matter of valuation.  
✓ Ans: true
- 292). An accelerated depreciation method is appropriate when the asset's economic usefulness is the same each year.  
✓ Ans: false
- 293). Gains or losses on disposals of assets do not distort periodic income when the group or composite method is used to compute depreciation.  
✓ Ans: true
- 294). Companies frequently use the composite approach when the assets are similar in nature and have approximately the same useful lives.  
✓ Ans: false
- 295). Changes in estimates are handled prospectively by dividing the asset's book value less any salvage value by the remaining estimated life.  
✓ Ans: true
- 296). The profit margin on sales ratio is a measure for analyzing the use of property, plant, and equipment.  
✓ Ans: true
- 297). The following is true of depreciation accounting.  
a. it is not a matter of valuation.  
b. it is part of the matching of revenues and expenses.  
c. it retains funds by reducing income taxes and dividends.  
d. all of these.

# Accounting Chapter 11 Test Answers

**Robert L. Dansby, Burton S.  
Kaliski, Michael D. Lawrence**

## **Accounting Chapter 11 Test Answers:**

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