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10-7 Questions Chapter 10 (Continued) (b) Assets acquired by gift or donation—when assets are acquired in this manner a strict cost concept would dictate that the valuation of the asset be zero. However, in this situation, accountants record the asset at its fair market value.

### **CHAPTER 10**

Questions Chapter 14 (Continued) 6. The amortization of a bond premium decreases interest expense while the amortization of a bond discount increases interest expense over the life of a bond. 7. Bond discount and bond premium are amortized on an effective-interest basis. The effective- ... ACCOUNTING) ÷ ÷ ...

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**CHAPTER 1**

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