

INTERMEDIATE ACCOUNTING

CHAPTER 12 SOLUTIONS

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How hard is intermediate accounting? Both students and instructors alike will generally agree that intermediate accounting courses are among the most difficult and demanding in an accounting or finance curriculum, and perhaps even on the college campus.

What should be the pattern of amortization for a limited life intangible? The amount of amortization expensed for a limited-life intangible asset should reflect the pattern in which the asset is consumed or used up, if that pattern can be reliably determined. If the pattern of production or consumption cannot be determined, the straight-line method of amortization should be used.

When intangibles are acquired for stock How is the cost of the intangible determined? Short Answer. Suppose intangibles are purchased in exchange for stock. In that case, the cost of the intangible is the fair value of the consideration given or the fair value of the consideration received, depending upon whichever is more.

What is intermediate accounting 1? Intermediate accounting builds on basic financial accounting skills. It's still all about generally accepted accounting principles (GAAP) and preparing financial statements. The material that intermediate accounting covers, however, goes beyond basic accounting scenarios.

Which accounting is hardest?

Which accounting exam is the hardest? The FAR section of the CPA Exam is hard because it's the most comprehensive of the 4 exam sections, and it has a lot of

math questions that are mentally taxing to get through. It has the lowest pass rate of all 4 exam sections and is considered the hardest CPA Exam section.

What are the three types of amortization? Similar to what obtains for the depreciation of tangible assets, there are three primary methods of amortization: the straight-line method, the accelerated method, and the units-of-production method.

Which intangible assets should not be amortized? The main difference concerning goodwill, as compared to other intangibles, is that goodwill is almost never amortized (there may be some exceptions to this; for example, U.S. private companies are allowed to amortize goodwill over 10 years but publicly traded companies are not).

How long can you amortize intangible assets? You must generally amortize over 15 years the capitalized costs of "section 197 intangibles" you acquired after August 10, 1993. You must amortize these costs if you hold the section 197 intangibles in connection with your trade or business or in an activity engaged in for the production of income.

Is goodwill an intangible asset? Goodwill is recorded as an intangible asset on the acquiring company's balance sheet under the long-term assets account. It's considered to be an intangible or non-current asset because it's not a physical asset such as buildings or equipment.

How do you price intangible assets? The With-and-Without Method (WWM) estimates the value of an intangible asset by comparing the cash flows of a business with the asset to the cash flows without the asset. The value of the intangible asset is the extra cash flow the asset brings in.

Is amortization a debit or credit? You debit your amortization expense account because it is an expense. Expenses are increased by debits and decreased by credits.

How to best prepare for intermediate accounting? I recommend a process that includes twelve steps: (1) know what the professor expects, (2) be your own teacher, (3) work hard from the first day, (4) attend every class, (5) take good notes, (6) participate in class, (7) read the textbook several times, (8) look for patterns, (9) do

the homework, (10) study with a ...

What is a good grade in intermediate accounting? A B+ is generally considered to be a good grade in intermediate.

What is an example of intermediate accounting? Illustrative Examples of Intermediate Accounting. Some clear examples of the topics covered in Intermediate Accounting include the forecast of future cash flows and the proper accounting treatment for pensions. For instance, consider a case where a business has a major machine that got damaged.

Which is the easiest accounting? Intermediate accounting is a course that is at the professional core level and has many reviews for being one of the easiest accounting courses. Accounting majors must take intermediate accounting I and II. Some students find that Intermediate Accounting II is easier after taking Intermediate Accounting I.

What is the easiest branch of accounting? Managerial accounting is generally considered to be easier than financial accounting. The main reason for that is that managerial accounting mainly involves budgeting and forecasting, and it's meant for internal use.

What is the hardest topic in accounting?

How many people pass CPA on first try? About half of the individuals who take the CPA Exam don't pass on their first attempt. According to the AICPA, the national average pass rate is 45-55%. Cumulative pass rates reported by the AICPA for the calendar year 2021 show that FAR had the lowest pass rate at 44.54% and BEC had the highest pass rate at 61.94%.

Is accounting harder than law? Both professions require specialized study and offer specialized degrees, but a career in accounting has fewer rigid educational requirements than a career in law. Becoming a lawyer requires you to pass a state-sanctioned bar exam, which gives you the license to practice legally.

What score to pass CPA? Frequently Asked Questions. What is passing score for CPA exam? There are four sections to the CPA exam, and you must score a minimum of 75 (on a scale of 0 to 99) to pass in each.

What is the average grade in intermediate accounting? It can be noted that the mean of the grades in Intermediate Accounting One is 2.516 on a four-point scale. This is considerably lower than the average cumulative GPA (3.037) recorded before students took Intermediate Accounting One.

What is intermediate level in accounting? Intermediate accounting explores the accounting concepts, strategies and policies of business transactions. Four aspects of intermediate accounting in terms of auditing are. Leases - contractual arrangements that outline the rights and obligations of the lessee and lessor.

Is intermediate accounting useful? This program is for students who work in an accounting field, or have completed our Accounting Fundamentals Certificate, who are looking to expand their expertise reviewing and creating financial statements, examining cash flow, inventories and depreciation, among other skills.

What is the most difficult part of accounting?

Why was physics B discontinued? Why was AP Physics B replaced with AP Physics 1 and 2? - Quora. The biggest thing was a recognition of how the exam was actually being used. When AP Physics B was designed, it was supposed to be a second year high school physics course building on top of what students already knew.

Does AP Physics B exist? Two different advanced placement courses exist and both are offered by LAUSD high schools. The "B" course prepares students for the AP Physics "B" exam, and the "C" course prepares students for the AP Physics "C" exam.

Did the AP Physics 1 curriculum change? In February 2024, College Board announced that there would be changes in curricula for their AP Physics classes for the 2025 exams. For AP Physics 1, this added fluids to the list of topics covered on the exam, now the last unit of the curriculum. Previously, this topic was covered as the first unit of AP Physics 2.

What is the difference between physics B and Physics C? AP Physics B served as an algebra-based course for life science and medical students, whereas AP Physics C served as a calculus-based course for physical science and engineering

students.

What are the hardest AP exams? United States History, Biology, English Literature, Calculus BC, Physics C, and Chemistry are often named as the hardest AP classes and tests. These classes have large curriculums, tough tests, and conceptually difficult material.

What is AP Physics B equivalent to? It was equivalent to a year-long introductory university course covering Newtonian mechanics, electromagnetism, fluid mechanics, thermal physics, waves, optics, and modern physics. The course was algebra-based and heavily computational; in 2015, it was replaced by the more concept-focused AP Physics 1 and AP Physics 2.

Is physics the hardest AP? 1) AP Physics 1 At many high schools, AP Physics is notorious for its difficulty level. In addition, it has the lowest overall pass rate of any AP exam.

Is AB in AP Physics 1 bad? A "B" in an AP class is considered better than a "B" (or even an A) in a Regular class. When you're trying to challenge yourself with rigorous coursework, colleges will take it positively. Top colleges consider applications with a broad perspective.

Why are AP Physics 1 scores so low? As the AP® Physics 1 exam is one of the more difficult exams in terms of content and passing rates, the scores tend to trend lower than with some other AP® exams. Your score on this exam will be based on such factors as your aptitude for physics and your level of preparation for the exam.

How many people fail AP Physics 1? Looking at the numbers, the hardest AP test is Physics 1. In May 2022, just 43.3% of test-takers passed, and only 7.9% received a perfect score.

Is AP Physics 1 or 2 harder? Students who are skilled in math and physics, such as those who enjoyed AP Physics 1, may find AP Physics 2 one of their easier AP courses. However, students who are not particularly interested in physics or learners who struggled to pass AP Physics 1 may encounter difficulties in AP Physics 2.

What does AP Physics B cover? algebra-based physics. The course covers Newtonian mechanics (including rotational dynamics and angular momentum); work,

energy, and power; and mechanical waves and sound. It will also introduce electric circuits. There is heavy emphasis placed on conceptual based problems rather than calculation heavy problems.

What do you learn in physics B? Mentors in this course guide students on an exploration of energy, work, light, electromagnetic frequencies, sound waves, and electricity.

Do you need to take AP Physics 1 before AP Physics C? Technically, AP Physics C does not have prerequisites, meaning students don't have to take AP Physics 1 or 2 first. However, it is recommended that students take some form of introductory physics class prior to AP Physics C.

Has anyone gotten a 100% on an AP exam? Yes, few are able to score a 100% and it can be reported. I do not think it will be significant in the context of the overall application but I do not work in admissions and as noted most schools do not consider AP scores in their overall application review. Yes, a college will see your exam scores.

Is getting a 1 on AP exam bad? In summary, don't stress too much about a low AP score. If you end up with a 1 on an AP exam, it's best to leave it off your applications and concentrate on other aspects of your profile to show your strengths and highlight your academic achievements. Good luck!

What is the easiest AP to pass?

Is AP Physics B calculus based? AP Physics B is an accelerated course in college level, non-calculus based physics.

Which AP Physics is the hardest? As a result, students in their first two years of high school may not have the necessary skills for success in this college-level class. Considering that AP Physics 1 consistently ranks as the most difficult among AP classes, tackling additional AP coursework simultaneously could prove too much for some students.

Can you skip AP Physics 1? If your school teaches AP Physics 2 but not AP Physics 1, you can just replace AP Physics 1 with whatever introduction to physics course your school offers. Don't jump straight into AP Physics 2—it's meant to be a

second-year physics course!

What is the most failed AP exam? 1. AP Physics 1. Despite a reputation as one of the most difficult AP classes, Physics 1 is also one of the most popular—144,526 students took it in 2022. Physics 1 has the lowest pass rate of any AP exam (43.3%) along with one of the lowest percentages of students scoring a 5 (just 7.9%).

Is 9 APs good? 9 APs is generally enough to be a competitive applicant to top schools.

Is a 4 in AP Physics bad? An AP score of 4 is like getting a B on the AP test. Most schools accept a 4 for credit.

Why was electricity removed from AP Physics 1? For everything except AP Physics 1, the curricula returned to their previous states in 2021. For AP Physics 1, it was determined that units the original units 8-10, which covered electricity, circuits, and waves, were redundant with AP Physics 2 and for 2021-2024 AP Physics 1 has only had 7 units.

Is there a physics B? The Physics B course lays the foundation for a professional understanding of physics and is built on three key courses in classical mechanics, electromagnetism, and thermodynamics.

What does B stand for in Physics 2? In 1873, he wrote a book named “A treatise on Electricity and Magnetism”. In this book, he randomly assigned alphabets to vectors. He assigned A for vector potential, B for the magnetic field, E as electric field, and so on.

What is the easiest AP Physics? In summary, if you haven't taken calculus and are looking for a more manageable workload, AP Physics 1 might be the best option for you. But if you've already taken calculus or enjoy more math-based problem-solving, you may find AP Physics C to be the most appealing choice. Good luck with your decision!

Is AP Physics 1 the hardest class? As a result, students in their first two years of high school may not have the necessary skills for success in this college-level class. Considering that AP Physics 1 consistently ranks as the most difficult among AP classes, tackling additional AP coursework simultaneously could prove too much for

some students.

How many people fail AP Physics 1? As you can see from this chart, the passing rate for the AP® Physics 1 exam ranges from about 40% to 50%, which is well below the overall AP® exam average. This exam tends to attract both future and non-science majors, accounting for the lower overall scores.

Is a 2 on AP Physics 1 bad? First, it is important to analyze the scoring criteria to understand your score and where you went wrong. According to Collegeboard, a 2 on the AP® Physics 1 exam suggests to colleges that you are “possibly qualified” but that there are some gaps in your knowledge of the curriculum.

Is AP Physics B the same as AP Physics 1? AP Physics 1 was designed to be a first-year physics course which you can take without prior physics experience. This is the main difference from the old AP Physics B course, which was designed to be a second-year physics class.

What is the difference between physics A and physics B? The Physics A course is a self-contained course in Waves, Quantum Mechanics, and the wave properties of condensed matter, while the Physics B course covers the main areas of classical physics -- Electromagnetism, Thermodynamics and Dynamics.

What does AP Physics B cover? algebra-based physics. The course covers Newtonian mechanics (including rotational dynamics and angular momentum); work, energy, and power; and mechanical waves and sound. It will also introduce electric circuits. There is heavy emphasis placed on conceptual based problems rather than calculation heavy problems.

What is b in physics? B is the magnetic field.

What is b in physics of electricity? A magnetic field (sometimes called B-field) is a physical field that describes the magnetic influence on moving electric charges, electric currents, and magnetic materials.

How do you solve for B in physics? $B = \frac{\mu_0 I}{2\pi r}$. This equation is derived from one of Maxwell's equations called Ampere's law. The proportional constant $\mu_0 = 4\pi \times 10^{-7} \text{ N/A}^2$ is called the permeability of free space. If we imagine a circular loop of radius r , then the magnetic field is tangential to the loop.

What is the most failed AP exam? 1) AP Physics 1 In addition, it has the lowest overall pass rate of any AP exam. Students undertake laboratory work (which they are encouraged to save, as colleges may request to see it before granting credit) while completing extensive work in seven subjects, such as kinematics, energy, and harmonic motion.

Is 9 APs good? 9 APs is generally enough to be a competitive applicant to top schools.

Does Harvard accept AP credits? NOTE: It is only upon a student's formal acceptance of Advanced Standing, two terms before graduating early, that the Department officially grants concentration credit for Advanced Placement scores. Students who do not accept Advanced Standing may not apply AP credit toward their concentration requirements.

What are the numerical methods used for in engineering? It enables engineers to simulate the behavior of complex structures under various conditions, helping in the design and optimization of components ranging from bridges to microchips. Numerical methods ensure accurate and reliable predictions of stress, strain, and deformation.

What are numerical methods in mathematics? Numerical methods are techniques to approximate mathematical processes (examples of mathematical processes are integrals, differential equations, nonlinear equations).

What are the disadvantages of numerical methods? On the other hand, the numerical methods have the following disadvantages: it is difficult to manage power system equations into an optimization model; in order to insert a new constraint, the optimization model has to be rearranged and new equations have to be added.

Why do engineers need to study numerical methods? Mastering Numerical methods is an important skill for engineers or scientists as most engineering problem involve the development of a mathematical model to represent the important characteristics of the physical system.

Is numerical methods difficult? Learning numerical analysis can be challenging and rewarding, but it can also be frustrating and confusing at times.

What is the easiest numerical method?

What is numerical methods used in real life? Examples of numerical analysis include: ordinary differential equations as found in celestial mechanics (predicting the motions of planets, stars and galaxies), numerical linear algebra in data analysis, and stochastic differential equations and Markov chains for simulating living cells in medicine and biology.

What are the advantages of numerical methods in engineering? Numerical approaches offer advantages such as efficient modeling of complex systems, reduced computational power requirements, and the ability to predict future behaviors accurately.

What is the use of numbers in engineering? They are used in various algorithms and data structures, such as sorting and searching, to perform mathematical operations and to store and manipulate data. In engineering, integers are used in the design and construction of structures, machines, and systems.

How is numerical integration used in engineering? It's used in a variety of areas like the following: Numerical solutions of differential equations, like Navier-Stokes equations, a set of equations of motion found using Newtonian/Lagrangian/Hamiltonian Mechanics, and many more. Can be used to approximate solutions to integral equations in engineering.

What is numerical analysis in engineering? Numerical analysis is a branch of mathematics that solves continuous problems using numeric approximation. It involves designing methods that give approximate but accurate numeric solutions, which is useful in cases where the exact solution is impossible or prohibitively expensive to calculate.

What happened to reel 2 real? The Reel 2 Real alias was abandoned in 1997. Erick Morillo died of an overdose on September 1, 2020, aged 49.

Was I Like to Move It made for Madagascar? "I Like To Move It" is a 1994 song originally performed by Reel 2 Real (Erick Morillo), featuring The Mad Stuntman. The Madagascar Franchise prominently features the song in many ways, a cover is performed by Sacha Baron Cohen for the soundtrack of the first Madagascar film.

What happened to Reel to Reel? 1970s: Consumer reel-to-reel popularity was losing favor to cheaper and more convenient cassette decks. 1980s: Most manufacturers discontinued reel-to-reel tape recorders as digital the digital revolution took over.

What happened to the reels? It disbanded in 1991, and reformed in 2007.

What is the famous line from Madagascar? Marty the Zebra: I'm ten years old. My life is half over and I don't even know if I'm black with white stripes or white with black stripes!

Is it safe to move to Madagascar? There are reports of violent crime across all regions of Madagascar. Armed gangs are known to commit home invasions, carjackings, robberies, and kidnappings. Foreigners have been targeted in urban areas as well as in rural and isolated areas. Theft from vehicles occurs frequently.

What animal is mort? Mort doesn't seem to care, his love for his king's feet is too great... Mort is a mouse lemur.

What replaced reel-to-reel? Though these cassettes, due to their size, sold at higher prices, they have been the choice of audio lovers. Since then, however, the reel-to-reel tapes were replaced by newer and more efficient forms of audio recording, such as the 8-track and the cassette tape.

Do they still make reel-to-reel? Studer, Stellavox, Tascam, and Denon produced reel-to-reel tape recorders into the 1990s, but as of 2017, only Mechlabor continues to manufacture analog reel-to-reel recorders.

Is reel-to-reel making a comeback? The reel-to-reel tape revival is a phenomenon that's been gaining momentum over the last few years among audiophiles and collectors alike. The appeal of analog sound, the nostalgia factor, and the uniqueness of the listening experience offered by this format, all combine to create a magnetic allure.

Why reels get deleted? If your Instagram Reels have disappeared or are not showing up, there could be several reasons for this: Account Issue: Your account may have been flagged for violating Instagram's policies, resulting in the removal of

your Reels.

Do reels still exist? Reels can be 90 seconds long if you create them in the Instagram app, but they can be up to 15 minutes long if you post them using a social media scheduler. Any video published to Instagram is posted as a Reel. There used to be a distinction between standard video posts and Reels, but that no longer exists.

Why is reels not available? Reels might not play or upload if you're using the data saver feature. To turn it off, tap your profile picture, then tap the three-line menu icon and Settings and privacy. Go to Data usage and media quality and toggle off "Use less cellular data." With this off, you should be able to see Reels.

What is Madagascar's motto? Motto: Fitiavana, Tanindrazana, Fandrosoana (Malagasy) Amour, Patrie, Progrès (French) "Love, Fatherland, Progress"

What is Madagascar a metaphor for? Madagascar 1: This film is a metaphoric piece, rising from the depths of Tom McGrath and Eric Darnell's mind. Themes like identity (In Marty) and mental illness (Melmon), as well as acceptance (Gloria). These trifactor call back to images of the Holy Trinity, completely different, and yet the same.

What does Madagascar call itself? The name "Madagascar" (or "Madagasikara" in Malagasy), indeed, had become popular in the medieval period, and it has remained the official name of the island.

Is Madagascar safe for white tourists? We continue to advise exercise a high degree of caution in Madagascar. Travellers may be victims of petty crime. Be aware of your surroundings and keep valuables out of sight. If you're arriving from a country affected by cholera, you'll need to undertake additional sanitation measures and asked to take an antibiotic.

Is Madagascar rich or poor? Despite Madagascar's significant natural wealth, it is one of the poorest countries in Sub-Saharan Africa and one of only seven countries with lower real per capita income today than in 1960.

Can US citizens go to Madagascar? Visa on arrival is required for trips longer than 15 days Or embassy visa for travelers visiting Madagascar. The visa is typically a stamp or sticker added to the passport. Travelers must obtain this visa from a local

embassy, consulate or visa center before traveling.

What gender is Mort? Le mort - "mort" is masculine. La morte - morte is feminine. "Les morts" has the grammatical gender masculine, even if it refers to a mixed group.

What is the monkey in Madagascar? Lemurs are primates, an order that includes monkeys, apes and humans. There are approximately 32 different types of lemurs in existence today, all of which are endemic to Madagascar; a single island country off the southeast coast of Africa.

Why does Mort have 12 wives? The idea of Mort having 12 wives is a running joke on the show. It is implied that Mort's numerous weddings are a result of his concern over being alone, yet it is never mentioned why he has 12 wives.

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