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CHAPTER 12 Intangible Assets ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Topics Questions  
Brief ... Moderate 20-25 E12-11 Accounting for patents. Moderate 15-20 E12-12 Accounting for  
goodwill. Moderate 20-25 ... ANSWERS TO QUESTIONS. 1. The two main characteristics of intangible  
assets are:

**CHAPTER 12**

\*9. Differentiate the cash basis of accounting from the accrual basis of accounting. 13 20, 21 10

\*10. Identify adjusting entries that may be reversed. 14 22 \*11. Prepare a 10-column worksheet.

23, 24, 25 11 \*These topics are dealt with in the Appendix to the Chapter.

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