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11-6 Questions Chapter 11 (Continued) affect funds. Ordinarily higher depreciation will not lead to higher sales prices and thus to more rapid "recovery" of the cost of the asset, and the economic factors present would have permitted

#### **CHAPTER 11**

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The base established for depreciation is a function of two factors: the original cost, and salvage or disposal value. Salvage value is the estimated amount that a company will receive when it sells the asset or removes it from service.

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