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\*20. Although similar to the strict cash basis, the modified cash basis of accounting requires that expenditures for capital items be charged against income over all the periods to be benefited. This is done through conventional accounting methods, such as depreciation and amortization. Under the strict

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### **CHAPTER 13**

Information about Intermediate Accounting textbooks. There are three popular Intermediate Accounting textbooks (one by Kieso, Weygandt, and Warfield, one by Spiceland, Sepe, Nelson, and Tomassini, and one by Stice, Stice, and Skousen).Details on each are provided below.

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