

# Answers to Study Guide Questions

## CHAPTER 18

### PART 1 True/False

- |      |       |
|------|-------|
| 1. F | 6. F  |
| 2. T | 7. T  |
| 3. T | 8. F  |
| 4. F | 9. T  |
| 5. F | 10. T |

### PART 2 Completion—Language of Business

- |  |  |
|--|--|
| 1. Loss on Disposal of Plant and Equipment | 6. capital expenditures                    |
| 2. depreciation base                       | 7. Extraordinary-repairs expenditures      |
| 3. accelerated                             | 8. Gain on Disposal of Plant and Equipment |
| 4. Land Improvements                       |  |
| 5. Revenue expenditures                    |  |

### PART 3 Recording Expenditures in Accounts

	Land	Land Improvements	Building	Other Accounts
1.	\$37,100			
2.	970			
3.			\$ 32,000	
4.	1,860			
5.	4,620			
6.			603,000	
7.		\$1,920		
8.	3,600			
9.		2,475		
10.			2,350	
11.				\$1,545
12.		1,676		
13.			27,135	

### PART 4 Matching

- |      |      |
|------|------|
| 1. K | 6. D |
| 2. F | 7. A |
| 3. G | 8. C |
| 4. E | 9. J |
| 5. H |      |

