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CHAPTER 12 Intangible Assets ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC) Topics Questions Brief Exercises Exercises Problems Concepts for Analysis 1. Intangible assets; ... Intermediate Accounting, 13/e, Solutions Manual (For Instructor Use Only) 12-7 ANSWERS TO QUESTIONS 1. The two main characteristics of intangible assets are:

### CHAPTER 12

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12 - 2 Test Bank for Intermediate Accounting, Fourteenth Edition MULTIPLE CHOICE —Conceptual (cont.) Answer No. Description c 40. Composition of goodwill. b 41. When to record goodwill. d 42.

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