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ACC 212 Chapter 11 Loan Interest Capitalization | Self-Constructed Assets | Intermediate Accounting | CPA Exam FAR | Chp 10 p 2 Intermediate Accounting Chapter 11 Test

A test to determine whether an impairment of a long-lived asset has occurred. If the sum of the expected future net cash flows (undiscounted) is less than the carrying amount of the asset, the asset is considered impaired.

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