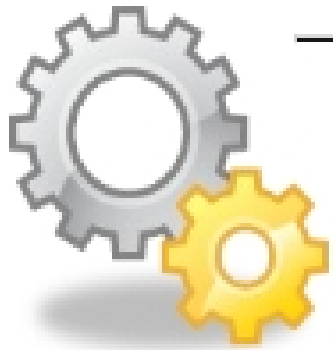


Chapter 07

Long-Term Assets



Categories of Long-Term Assets



Property, Plant and Equipment

Land, land improvements, buildings, equipment, and natural resources

Physical substance

Intangible Assets

Patents, trademarks, copyrights, franchises, and goodwill

Lacks physical substance

Part A

Acquisition and Improvements

