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For Long-lived Assets To Be Held And Used, Impairment Is Defined As The Condition That Exists When The Carrying Amount Of A Long-lived Asset Or Asset Group Exceeds Its Fair Value (FASB 2001b, Paragraph 7). While An Impairment Test Is Necessary When It Is Probable For Any Reason That The Carrying Amount May Exceed Fair Value, Certain Mar 1th, 2024

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