

會計學課堂作業

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會計習題 9-15

Date: / /

EX 9-15 Equipment acquired on January 8, 2011, at a cost of \$420,000, has an estimated useful life of 15 years, has an estimated residual value of \$30,000, and is depreciated by the straight-line method.

a. What was the carrying amount of the equipment at December 31, 2014, the end of the year?

b. Assuming that the equipment was sold on October 1, 2015 for \$275,000, journalize the entries to record (1) depreciation for the nine months until the sale date, and (2) the sale of the equipment.

a: 折舊 = $\frac{420,000 - 30,000}{15} = 26,000$ 累積折舊 = $26,000 \times 4 = 104,000$ 帳面金額 $420,000 - 104,000 = 316,000$

b: ①

Depreciation Expense	19,500	Accumulated Depreciation	19,500
Accumulated Depreciation	26,000 × $\frac{9}{12}$ = 19,500		

②

Cash	275,000	Accumulated Depreciation	123,500	市價 275,000
Loss on sale of Equipment	21,500	Equipment	420,000	折舊 296,000
				Loss 21,500