

# 會計學課堂作業

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會計習題 9-15

9-15 Entries for sale of PP&E

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 \$20,000, 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?

$$\frac{420,000 - 20,000}{15} = 26,000$$
$$26,000 \times 4 = 104,000$$
$$420,000 - (26,000 \times 4) = 316,000$$

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.

1)  $26,000 \times \frac{9}{12} = 19,500$

2)

Cash	275,000	
Accumulated Depreciation - Equipment	123,500	
Loss on sale of Equipment	215,000	
Equipment		420,000