

# 會計學課堂作業

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會計習題 9-25

P 451 9-25 Entries for trade of PP&E

On July 1, Twin Pines Co., a water distiller, acquired new bottling equipment with a list price (fair market value) of \$ 220,000. Twin Pines received a trade-in allowance (fair market value) of \$ 45,000 on the old equipment of a similar type and cash of \$ 195,000. The following information about the old equipment is obtained from the account in the equipment ledger: cost, \$ 180,000, accumulated depreciation on December 31, the end of the preceding fiscal year, \$ 120,000, annual depreciation, \$ 12,000. Assuming the exchange has commercial substance, journalize the entries to record (a) the current depreciation of the old equipment to the date of trade-in and (b) the exchange transaction on July 1.

P 451.

Ex 9-25

Twin Pines		other company	
Cost 成本	180,000	fair market value	220,000
fair market value 公允價值	45,000		
Paid Cash 支付現金	175,000		
Accumulated Depreciation	120,000		
每年折舊	12,000		

帳面金額 = 成本 - 累計折舊

$$= 180,000 - 120,000 - \frac{12,000}{2} = 54,000$$

公允價值 =

$$45,000 \left. \begin{array}{l} \text{損失} \\ 9,000 \end{array} \right\}$$

(a) 交換前該調的折舊金額

$$\frac{12,000}{2} = 6,000$$

(b) 1/1 交換設備的分錄

equipment (New)	220,000	
Accumulated Depreciation	126,000	120,000 + 6,000
loss on sales of equipment	9,000	
Cash		175,000
equipment (old)		180,000