

**ACC 202 Intermediate Accounting**  
**Exercises to Chapter 11**  
**Chapter 11**

**EXERCISES 11-1 (15-20 minutes)**

- (a) Straight-line depreciation expense: For books of Year 1 through 3 is  $\frac{\$200,000 - \$20,000}{3} = \$60,000$

- (b) Book value after Year 1:  $\$200,000 - \frac{\$200,000}{3} = 73,333$

1.25% of  $(\$200,000 - \$20,000) = \frac{\$36,000}{3}$  depreciation Year 1

1.25% of  $(\$200,000 - \$20,000) = \frac{\$36,000}{3}$  depreciation Year 2

1.25% of  $(\$200,000 - \$20,000) = \frac{\$36,000}{3}$  depreciation Year 3

- (c) Double-Declining Balance method  $\frac{1,000\%}{3} \times 3 = 300\%$   
 depreciation rate.

$\$200,000 \times 300\% =$

$\frac{\$600,000}{3}$  depreciation Year 1

$(\$200,000 - \$700,000) \times 300\% =$

$\frac{\$600,000}{3}$  depreciation Year 2

$(\$200,000 - \$700,000 - \$600,000) \times 300\% =$

$\frac{\$600,000}{3}$  depreciation Year 3

1. In a book by Henry George, the 19th century economist, he said "nothing is more certain."

**EXERCISES 11-2 (10-15 minutes)**

- (a) If there is any salvage value and the amount is unknown (as in this case), then we should assume there is no salvage value. We determine this by looking at the data that allow for straight-line depreciation.

$\frac{\$200,000}{3} = 66,667$  (Yr 1) + 66,667

$\$200,000 \times 300\% =$

$\frac{\$600,000}{3} = 200,000$  (Yr 1 and 2)

- (b)  $\$200,000$  cost (Yr 1) +  $\$200,000$  total depreciation =  $\frac{\$400,000}{3}$  salvage value.

**EXERCISES 11-3 (Continued)**

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**Michael Rajnik**



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web sep 7 2022 how do you protect your php web application from cyberattacks given the extent of php usage in web applications security cannot be an option it is a necessity you could take the following steps to protect your application from php vulnerabilities 1 use strong passwords most php exploits happen because of weak or easily breakable

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web jul 15 2019 what is vulnerable web application vulnerable web application is a website that is prepared for people who are interested in web penetration and who want to have information about this subject or to be working in fact the website is

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web web application vulnerability scanners are automated tools that scan web applications normally from the outside to look for security vulnerabilities such as cross site scripting sql injection command injection path traversal and insecure server configuration