

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

**EXERCISES 11-1 (10-20 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  $(\$200,000 - \$20,000) = \frac{\$30,000}{3}$  depreciation Year 1

1.25% of  $(\$200,000 - \$20,000) = \frac{\$30,000}{3}$  depreciation Year 2

1.25% of  $(\$200,000 - \$20,000) = \frac{\$30,000}{3}$  depreciation Year 3

(c) Double-Declining Balance method  $\frac{\$200,000}{2} \times 2 = \$200,000$   
 depreciation rate.

$(\$200,000 \times 2) \times 20\%$  is  $\frac{\$80,000}{3}$  depreciation Year 1

$(\$200,000 - \$80,000) \times 20\%$  is  $\frac{\$40,000}{3}$  depreciation Year 2

$(\$200,000 - \$80,000 - \$40,000) \times 20\%$  is  $\frac{\$20,000}{3}$  depreciation Year 3

1.25% of  $(\$200,000 - \$20,000)$  is  $\frac{\$30,000}{3}$  depreciation Year 1

**EXERCISES 11-2 (10-20 minutes)**

(a) If there is any salvage value and the amount is unknown (as in this case), the asset should be depreciated by straight-line depreciation. The straight-line depreciation method:

$$\frac{\$200,000}{3} = \$66,667 \text{ (Year 1) } = \$66,667$$

$$\text{Cost of } 20\% = \$200,000 \times 20\% = \$40,000 \text{ (Cost of asset)}$$

(b)  $\$200,000 \times 20\%$  (Year 1) =  $\$40,000$  total depreciation is  $\frac{\$40,000}{3}$  salvage value.

**EXERCISES 11-3 (Continued)**

# Intermediate Accounting Chapter 13 Homework Solutions

**Didier Musso**



**Intermediate Accounting Chapter 13 Homework Solutions:**

## Enjoying the Melody of Expression: An Emotional Symphony within **Intermediate Accounting Chapter 13 Homework Solutions**

In a global eaten by displays and the ceaseless chatter of quick connection, the melodic beauty and emotional symphony developed by the prepared word usually disappear into the backdrop, eclipsed by the persistent noise and disruptions that permeate our lives. But, nestled within the pages of **Intermediate Accounting Chapter 13 Homework Solutions** a charming literary prize overflowing with raw emotions, lies an immersive symphony waiting to be embraced. Constructed by a masterful composer of language, this captivating masterpiece conducts readers on an emotional journey, skillfully unraveling the hidden songs and profound impact resonating within each cautiously constructed phrase. Within the depths with this touching review, we shall discover the book is main harmonies, analyze their enthralling writing type, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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