

CHAPTER 12

Problem 12-1

Requirement 1

Books of Lessor

1. Equipment	3,000,000	
Cash		3,000,000
2. Cash (40,000 x 9)	360,000	
Rent income		360,000
3. Cash	120,000	
Unearned rent income		120,000
4. Repairs	20,000	
Cash		20,000
5. Unearned rent income	30,000	
Rent income (120,000 / 3 = 40,000 x 9/12)		30,000
6. Depreciation	300,000	
Accumulated depreciation (3,000,000 / 10)		300,000

Requirement 2

Rent income (360,000 + 30,000)		390,000
Less: Repairs	20,000	
Depreciation	<u>300,000</u>	<u>370,000</u>
Net income of lessor		<u>20,000</u>

Problem 12-2

Books of Lessor

1. Tractor	1,600,000	
Cash		1,600,000
2. Cash	600,000	
Rent income		600,000
3. Deferred initial direct cost	120,000	
Repairs	15,000	
Transportation	10,000	
Cash		145,000
4. Rent income	150,000	
Unearned rent income (50,000 x 3)		150,000
5. Depreciation	300,000	
Accumulated depreciation (1,500,000 / 5)		300,000
6. Amortization of initial direct cost	45,000	
Deferred initial cost (120,000 / 5 x 9/12)		45,000

Intermediate Accounting Chapter 12 Investments Solutions

Anthony S. Fauci



Intermediate Accounting Chapter 12 Investments Solutions:

Intermediate Accounting Chapter 12 Investments Solutions: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have enthralled audiences this year. The Must-Read :

Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail.

Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery.

Intermediate Accounting Chapter 12 Investments Solutions : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered.

The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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