

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 $\frac{\$200,000}{2} \times 2 = \$200,000$
 depreciation rate:

$\$200,000 \times 20.00\% = \frac{\$40,000}{3}$ depreciation Year 1

$(\$200,000 - \$40,000) \times 20.00\% = \frac{\$24,000}{3}$ depreciation Year 2

$(\$200,000 - \$40,000 - \$24,000) \times 20.00\% = \frac{\$16,000}{3}$ depreciation Year 3

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

EXERCISES 11-2 (10-15 minutes)

- (a) If there is any salvage value and the amount is unknown (as in this case), the asset should be sold before the depreciation by double-declining rate. The double-declining rate is:

$$\frac{\$200,000}{2} \times 2 = 200,000 \times 2 = 200,000$$

Cost of 200% is $\$200,000$
 $(\$200,000 - 100) = \frac{\$200,000}{2}$ Cost of asset

- (b) $\$200,000$ cost, 3 years (a) = $\$200,000$ total depreciation = $\frac{\$200,000}{3}$ salvage value.

EXERCISES 11-3 (Continued)

Intermediate Accounting Chapter 13 Homework Solutions

Jianjun Gao



Intermediate Accounting Chapter 13 Homework Solutions:

The book delves into Intermediate Accounting Chapter 13 Homework Solutions. Intermediate Accounting Chapter 13 Homework Solutions is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Intermediate Accounting Chapter 13 Homework Solutions, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Intermediate Accounting Chapter 13 Homework Solutions
 - Chapter 2: Essential Elements of Intermediate Accounting Chapter 13 Homework Solutions
 - Chapter 3: Intermediate Accounting Chapter 13 Homework Solutions in Everyday Life
 - Chapter 4: Intermediate Accounting Chapter 13 Homework Solutions in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Intermediate Accounting Chapter 13 Homework Solutions. The first chapter will explore what Intermediate Accounting Chapter 13 Homework Solutions is, why Intermediate Accounting Chapter 13 Homework Solutions is vital, and how to effectively learn about Intermediate Accounting Chapter 13 Homework Solutions.
 3. In chapter 2, the author will delve into the foundational concepts of Intermediate Accounting Chapter 13 Homework Solutions. The second chapter will elucidate the essential principles that need to be understood to grasp Intermediate Accounting Chapter 13 Homework Solutions in its entirety.
 4. In chapter 3, this book will examine the practical applications of Intermediate Accounting Chapter 13 Homework Solutions in daily life. This chapter will showcase real-world examples of how Intermediate Accounting Chapter 13 Homework Solutions can be effectively utilized in everyday scenarios.
 5. In chapter 4, this book will scrutinize the relevance of Intermediate Accounting Chapter 13 Homework Solutions in specific contexts. The fourth chapter will explore how Intermediate Accounting Chapter 13 Homework Solutions is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, the author will draw a conclusion about Intermediate Accounting Chapter 13 Homework Solutions. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Intermediate Accounting Chapter 13 Homework Solutions.

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