

الاجابه النموذجيه السعي الثاني | الفصل الثاني | دراسات مسائيه

(a) Using SYD, 2016 Depreciation is \$20800 (\$159000-16000=143,000 X 8/55)

**Machine B—Computation of the cost**

**(b) Asset has been depreciated for 2 1/2 years using the straight-line method.**

**Annual depreciation is then equal to \$29,000 divided by 2 1/2 or \$11,600.**

**\$29000 of Accumulated depreciation \*2  
=\$58000(Accumulated depreciation for 5 years**

**Cost is \$79,000 [\$58000+ \$21,000].**

**(c) Using SL, 2016 Depreciation is \$11,600.**

**Machine C—Using the double-declining-balance method of depreciation**

<b>2012's depreciation is (d)</b>	<b>\$11,000</b>	<b>(\$88,000 X .25 X .5)</b>
<b>2013's depreciation is</b>	<b>\$19,250</b>	<b>(\$88,000 – \$11,000) X .25</b>
<b>2014's depreciation is</b>	<b>\$14,438</b>	<b>(\$88,000 – \$30,250) X .25</b>
<b>2015's depreciation is</b>	<b><u>\$10,828</u></b>	<b>(\$88,000 – \$44,688) X .25</b>
<b>Accumulated Depreciation at 12/31/15</b>	<b><u>\$55,516</u></b>	

**(e) Using DDB, 2016 Depreciation is \$3,984, which results in the carrying value of the machine equal to the residual value.**

### Machine D—Computation of Year Purchased

(f) First Half Year using SYD =	\$25,000	$[(\$219,000 - \$69,000) \times 5/15 \times .5]$
Second Year using SYD =	<u>\$40,000</u>	$(\$150,000 \times 4/15)$
	<u>\$65,000</u>	

Thus the asset must have been purchased on July 5, 2014

(g) Using SYD, 2016 Depreciation is \$30,000  $(\$150,000 \times 3/15)$

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Q2// January 5	Stock investment	34,000
	<u>Cash</u>	<u>34,000</u>

