

## Chapter 11 Extra Problem Solutions:

Based on your Cengage Homework the following exercises and problems should help you gain a better understanding of those topic areas. Good luck!!

**E11-2**1. Straight-line method:

$$\text{Depreciation Base} = \$200,000 - \$20,000 = \$180,000$$

$$\begin{aligned} 2016 \text{ Depreciation} &= \frac{\$180,000}{8 \text{ years}} \\ &= \$22,500 \end{aligned}$$

2. Sum-of-the-years'-digits method:

$$\text{Sum of the Years' Digits} = \frac{8(8+1)}{2} = 36 \text{ (or } 8 + 7 + 6 + 5 + 4 + 3 + 2 + 1)$$

$$\begin{aligned} 2016 \text{ Depreciation} &= \$180,000 \times 8/36 \\ &= \$40,000 \end{aligned}$$

**E11-2** (concluded)3. Double-declining-balance method:

$$\text{Book Value} = \$200,000$$

$$\text{Straight-Line Rate} = 1/\text{Service Life} = 1/8 = 12\frac{1}{2}\%$$

$$\begin{aligned} 2016 \text{ Depreciation} &= \$200,000 \times (12\frac{1}{2}\% \times 2) \\ &= \$50,000 \end{aligned}$$

4. The depreciation of property, plant, and equipment may make comparisons in the rate of return analysis more difficult. All things equal, depreciation causes the book value of the assets to decline each period which results in an increasing rate of return. The increase in the rate of return is more dramatic when an accelerated depreciation method is used. Therefore, users should be careful when comparing the rate of returns of different companies that have asset bases of different ages.

**E11-3**

$$\text{Depreciation Base} = \$17,000 - \$1,000 = \$16,000$$

1. Depreciation method used:Asset A: Straight-line method:

$$\frac{\text{Depreciation Expense}}{\text{Depreciation Base}} = \frac{\$4,000}{\$16,000} = 25\%$$

The straight-line rate is 25%, which indicates a life of 4 years.

Asset B: Sum-of-the-years'-digits method:

$$\begin{aligned} 2016: & \frac{\$6,400}{\$16,000} = 40\% \end{aligned}$$

# Intermediate Accounting Chapter 11 Solutions

**R Pring**



**Intermediate Accounting Chapter 11 Solutions:**

The book delves into Intermediate Accounting Chapter 11 Solutions. Intermediate Accounting Chapter 11 Solutions is an essential topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Intermediate Accounting Chapter 11 Solutions, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Intermediate Accounting Chapter 11 Solutions
- Chapter 2: Essential Elements of Intermediate Accounting Chapter 11 Solutions
- Chapter 3: Intermediate Accounting Chapter 11 Solutions in Everyday Life
- Chapter 4: Intermediate Accounting Chapter 11 Solutions in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Intermediate Accounting Chapter 11 Solutions. This chapter will explore what Intermediate Accounting Chapter 11 Solutions is, why Intermediate Accounting Chapter 11 Solutions is vital, and how to effectively learn about Intermediate Accounting Chapter 11 Solutions.

3. In chapter 2, the author will delve into the foundational concepts of Intermediate Accounting Chapter 11 Solutions. The second chapter will elucidate the essential principles that must be understood to grasp Intermediate Accounting Chapter 11 Solutions in its entirety.

4. In chapter 3, this book will examine the practical applications of Intermediate Accounting Chapter 11 Solutions in daily life. The third chapter will showcase real-world examples of how Intermediate Accounting Chapter 11 Solutions can be effectively utilized in everyday scenarios.

5. In chapter 4, this book will scrutinize the relevance of Intermediate Accounting Chapter 11 Solutions in specific contexts. The fourth chapter will explore how Intermediate Accounting Chapter 11 Solutions is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, this book will draw a conclusion about Intermediate Accounting Chapter 11 Solutions. This chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Intermediate Accounting Chapter 11 Solutions.

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