

(a)

Year	Annual Expense	Accumulated Depreciation at End of Year	Annual Expense Calculation
X6			
X7			
X8			
X9			

(b)

Property, Plant & Equipment (20X7)

Aircraft engine

Less: Accumulated depreciation

(c)

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Date	Accounts		Debit	Credit
1-Jan				
	<i>To record the purchase of engine</i>			
31-Dec 20X6				
	<i>To record 20X6 depreciation</i>			
31-Dec 20X7				
	<i>To record 20X7 depreciation</i>			
31-Dec 20X8				
	<i>To record 20X8 depreciation</i>			
31-Dec 20X9				
	<i>To record 20X9 depreciation</i>			
31-Dec 20X9				
	<i>To record disposal of asset</i>			