

Name:

B-10.06

Date:

Section:

(a)

| <u>Year</u> | <u>Annual Expense</u> | <u>Accumulated Depreciation at End of Year</u> | <u>Annual Expense Calculation</u> |
|-------------|-----------------------|--|-----------------------------------|
| X3 | | | |
| X4 | | | |
| X5 | | | |
| X6 | | | |
| X7 | | | |

(b)

Property, Plant & Equipment (20X5)

Equipment

Less: Accumulated depreciation

Name:

B-10.06

Date:

Section:

(c)

| GENERAL JOURNAL | | | | |
|-----------------|--|-------|--------|--|
| Date | Accounts | Debit | Credit | |
| 1-Jan | | | | |
| | <i>To record the purchase of press</i> | | | |
| 31-Dec 20X3 | | | | |
| | <i>To record 20X3 depreciation</i> | | | |
| 31-Dec 20X4 | | | | |
| | <i>To record 20X4 depreciation</i> | | | |
| 31-Dec 20X5 | | | | |
| | <i>To record 20X5 depreciation</i> | | | |
| 31-Dec 20X6 | | | | |
| | <i>To record 20X6 depreciation</i> | | | |
| 31-Dec 20X7 | | | | |
| | <i>To record 20X7 depreciation</i> | | | |
| 31-Dec 20X7 | | | | |
| | <i>To record disposal of asset</i> | | | |