

Name:

B-10.09

Date:

Section:

(a)

<u>Year</u>	<u>Annual Expense</u>	<u>Accumulated Depreciation at End of Year</u>	<u>Annual Expense Calculation</u>
X4			
X5			
X6			
X7			
X8			

(b)

Property, Plant & Equipment (20X5)

Equipment

Less: Accumulated depreciation

Name:

B-10.09

Date:

Section:

(c)

GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
1-Jan				
	<i>To record the purchase of press</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 20X8				
	<i>To record 20X8 depreciation</i>			
31-Dec 20X8				
	<i>To record disposal of asset</i>			