

PROBLEM 9-5A

(a)	Apr. 1	Land .....	2,130,000	
		Cash .....		2,130,000
	May 1	Depreciation Expense .....	26,000	
		Accumulated Depreciation— Equipment (€780,000 X 1/10 X 4/12) .....		26,000
	1	Cash .....	450,000	
		Accumulated Depreciation— Equipment .....	338,000	
		Equipment .....		780,000
		Gain on Disposal .....		8,000
		Cost	€780,000	
		Accum. depreciation— equipment	338,000	
		[(€780,000 X 1/10 X 4) + €26,000]		
		Book value	442,000	
		Cash proceeds	450,000	
		Gain on disposal	€ 8,000	
	June 1	Cash .....	1,500,000	
		Land .....		400,000
		Gain on Disposal .....		1,100,000
	July 1	Equipment .....	2,000,000	
		Cash .....		2,000,000
	Dec. 31	Depreciation Expense .....	50,000	
		Accumulated Depreciation— Equipment (€500,000 X 1/10) .....		50,000
	31	Accumulated Depreciation— Equipment .....	500,000	
		Equipment .....		500,000

# Chapter 9 5 Application Problem Accounting Apla Zweixl

**RJ Alexander**



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