

A5 Period-end Adjustments Relating to the Preparation of Financial Statements (II)

Name : _____ Class: _____

Chapter 11 Depreciation of non-current assets

項目	定義	會計處理	例子
Capital expenditure	帶來長期利益的支出	包括在非流動資產內	購買成本、運送費、安裝費、測試費
Revenue expenditure	帶來短期利益的支出	不包括在非流動資產內	年度保險費、年度維修及保養費、租金

例子: the company acquired a machine of \$80,000 and paid freight \$1,000, installation \$8,000, annuary maintenance \$3,000, Annuary insurance \$2,000, testing \$4,000, training \$5,000. Identify capital expenditure and revenue expenditure?

Capital expenditure	
Revenue expenditure	

項目	定義	帳戶分類	性質	對應帳戶
Depreciation	非流動資產的損耗，陳舊過時，不足，不合時	Expenses	Debit	Acc depreciation
Accumulated depreciation	把非流動資產之前的折舊累積加起來	Contra-asset	Credit	Depreciation

常用的折舊計算方法	計算公式	折舊率
Straight-line method	depreciation charged = (cost – residual value) ÷ useful life	不需要
	depreciation charged = cost x fixed depreciation rate	題目提供
Reducing-balance method	depreciation charged = (cost – Accumulated depreciation) x depreciation rate	題目提供
Usage-based method	depreciation charged = (Cost – residual value) × Depreciation rate	實際產量/總產量

例子: In 1 October 2011, the company brought a machine of \$240,000. Calculate depreciation of the machine in 2011.

- Monthly on a straight-line basis with a useful life of 10 years and a residual value of \$40,000.
- Monthly on a straight-line basis at 10% of the machine cost.
- Reducing-balance method with accumulating depreciation of \$100,000 at a rate of 20% per year.
- Based on the number of machines produced, a total of 10,000 units of machines to be produced and a residual value of \$40,000. The actual number of machines produced in 2011 was 2,700 pieces and prepare the required journal entries.

- _____
- _____
- _____
- _____

Journal	Dr	Cr
Details	\$	\$

非流動資產變賣

- 非流動資產賣走 => 非流動資產減少 => 貸記非流動資產=> 入右 => 對應帳戶 => 變賣帳
- 累積折舊減少 => 資產對銷帳減少 => 借記累積折舊 => 入左 => 對應帳戶 => 變賣帳
- 收取變賣款項 => 銀行存款增加 => 借記銀行存款 => 入左 => 對應帳戶 => 變賣帳
- 變賣損益轉到損益帳戶
 - => 變賣利潤 => 損益帳增加 => 貸記損益帳 => 入右 => 對應帳戶 => 變賣帳
 - => 變賣損失 => 損益帳減少 => 借記損益帳 => 入左 => 對應帳戶 => 變賣帳

例子: A car, which was purchased for \$100,000 in 2014, was damaged in a traffic accident and then sold for \$30,000 in 2017. Depreciation on car at a rate of 20% per annum on a reducing-balance basis. A full year's depreciation is to be charged in the year of purchase but none in the year of disposal.

Journal	Dr	Cr
Details	\$	\$
Accumulated depreciation: Car (\$100,000 x 20% + \$80,000 x 20% + \$64,000 x 20%)	48,800	
Bank	30,000	
Profit and loss—Loss on disposal	21,200	
Car		100,000

