

19-3 WORK TOGETHER, p. 597

Journalizing depreciation

1.

PLANT ASSET RECORD No. _____		General Ledger Account No. _____	
Description _____		General Ledger Account _____	
Date Bought _____	Serial Number _____	Original Cost _____	
Estimated Useful Life _____	Estimated Salvage Value _____	Depreciation Method _____	
Disposed of: _____		Discarded _____	Sold _____ Traded _____
Date _____		Disposal Amount _____	
Year	Annual Depreciation Expense	Accumulated Depreciation	Ending Book Value
Continue record on back of card			

19-3 WORK TOGETHER (continued)

PLANT ASSET RECORD No. _____		General Ledger Account No. _____	
Description _____		General Ledger Account _____	
Date Bought _____	Serial Number _____	Original Cost _____	
Estimated Useful Life _____	Estimated Salvage Value _____	Depreciation Method _____	
Disposed of: _____		Discarded _____	Sold _____ Traded _____
Date _____		Disposal Amount _____	
Year	Annual Depreciation Expense	Accumulated Depreciation	Ending Book Value
Continue record on back of card			

19-3 WORK TOGETHER (concluded)

2.

GENERAL JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT				
1												1
2												2
3												3
4												4
5												5

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Journalizing depreciation

1.

PLANT ASSET RECORD No. _____		General Ledger Account No. _____	
Description _____		General Ledger Account _____	
Date Bought _____	Serial Number _____	Original Cost _____	
Estimated Useful Life _____	Estimated Salvage Value _____	Depreciation Method _____	
Disposed of: _____		Discarded _____	Sold _____ Traded _____
Date _____		Disposal Amount _____	
Year	Annual Depreciation Expense	Accumulated Depreciation	Ending Book Value
Continue record on back of card			

19-3 ON YOUR OWN (continued)

PLANT ASSET RECORD No. _____		General Ledger Account No. _____	
Description _____		General Ledger Account _____	
Date Bought _____	Serial Number _____	Original Cost _____	
Estimated Useful Life _____	Estimated Salvage Value _____	Depreciation Method _____	

Disposed of: _____	Discarded _____	Sold _____	Traded _____
Date _____	Disposal Amount _____		

Year	Annual Depreciation Expense	Accumulated Depreciation	Ending Book Value

Continue record on back of card

19-3 ON YOUR OWN (concluded)

2.

GENERAL JOURNAL

PAGE

DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT			CREDIT			
1											1
2											2
3											3
4											4
5											5

19-3.1 APPLICATION PROBLEM (LO7), p. 613

Preparing plant asset records

PLANT ASSET RECORD No. _____		General Ledger Account No. _____	
Description _____		General Ledger Account _____	
Date Bought _____	Serial Number _____	Original Cost _____	
Estimated Useful Life _____	Estimated Salvage Value _____	Depreciation Method _____	
Disposed of: _____		Discarded _____	Sold _____ Traded _____
Date _____		Disposal Amount _____	
Year	Annual Depreciation Expense	Accumulated Depreciation	Ending Book Value
Continue record on back of card			

19-3.1 APPLICATION PROBLEM (continued)

PLANT ASSET RECORD No. _____		General Ledger Account No. _____	
Description _____		General Ledger Account _____	
Date Bought _____	Serial Number _____	Original Cost _____	
Estimated Useful Life _____	Estimated Salvage Value _____	Depreciation Method _____	
Disposed of: _____		Discarded _____	Sold _____ Traded _____
Date _____		Disposal Amount _____	
Year	Annual Depreciation Expense	Accumulated Depreciation	Ending Book Value
Continue record on back of card			

19-3.1 APPLICATION PROBLEM (concluded)

PLANT ASSET RECORD No. _____		General Ledger Account No. _____	
Description _____		General Ledger Account _____	
Date Bought _____	Serial Number _____	Original Cost _____	
Estimated Useful Life _____	Estimated Salvage Value _____	Depreciation Method _____	
Disposed of: _____		Discarded _____	Sold _____ Traded _____
Date _____		Disposal Amount _____	
Year	Annual Depreciation Expense	Accumulated Depreciation	Ending Book Value
Continue record on back of card			

19-3.2 APPLICATION PROBLEM (LO8), p. 613

Journalizing annual depreciation expense

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DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT				
1													1
2													2
3													3
4													4
5													5