CHAPTER 12

Problem 12-1		
Requirement I		
Books of Lessor		
1. Equipment Cash	3,000,000	3,000,000
2. Cash (40,000 x 9) Rent income	360,000	360,000
Cash Uneamed rent income	120,000	120,000
4. Repairs Cash	20,000	20,000
 Unearmed rent income Rent income (120,000 / 3 = 40,000 x 9/12) 	30,000	30,000
Depreciation Accumulated depreciation (3,000,000 / 10)	300,000	300,000
Requirement 2		
Rent income (360,000 + 30,000) Less: Repairs Depreciation Net income of lessor	20,000 300,000	390,000 320,000 70,000
Problem 12-2		
Books of Lessor		
1. Tractor Cash	1,600,000	1,600,000
Cash Rent income	600,000	600.000
Deferred initial direct cost Repairs Transportation Cash	120,000 15,000 10,000	145,000
Rent income Unearmed rent income (50,000 x 3)	150,000	
Depreciation Accumulated depreciation (1,500,000 / 5)	300,000	150,000
 Amortization of initial direct cost Deferred initial cost (120,000 / 5 x 9/12) 	45,000	45,000

Intermediate Accounting Chapter 12

CH Cherryholmes

Intermediate Accounting Chapter 12:

Unveiling the Magic of Words: A Review of "Intermediate Accounting Chapter 12"

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Table of Contents Intermediate Accounting Chapter 12

- 1. Understanding the eBook Intermediate Accounting Chapter 12
 - The Rise of Digital Reading Intermediate Accounting Chapter 12
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Intermediate Accounting Chapter 12
 - Exploring Different Genres
 - o Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Intermediate Accounting Chapter 12
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Intermediate Accounting Chapter 12
 - Personalized Recommendations
 - Intermediate Accounting Chapter 12 User Reviews and Ratings
 - Intermediate Accounting Chapter 12 and Bestseller Lists

- 5. Accessing Intermediate Accounting Chapter 12 Free and Paid eBooks
 - Intermediate Accounting Chapter 12 Public Domain eBooks
 - Intermediate Accounting Chapter 12 eBook Subscription Services
 - Intermediate Accounting Chapter 12 Budget-Friendly Options
- 6. Navigating Intermediate Accounting Chapter 12 eBook Formats
 - o ePub, PDF, MOBI, and More
 - Intermediate Accounting Chapter 12 Compatibility with Devices
 - Intermediate Accounting Chapter 12 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Intermediate Accounting Chapter 12
 - Highlighting and Note-Taking Intermediate Accounting Chapter 12
 - Interactive Elements Intermediate Accounting Chapter 12
- 8. Staying Engaged with Intermediate Accounting Chapter 12
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - $\circ\,$ Following Authors and Publishers Intermediate Accounting Chapter 12
- 9. Balancing eBooks and Physical Books Intermediate Accounting Chapter 12
 - Benefits of a Digital Library
 - \circ Creating a Diverse Reading Collection Intermediate Accounting Chapter 12
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Intermediate Accounting Chapter 12
 - Setting Reading Goals Intermediate Accounting Chapter 12
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Intermediate Accounting Chapter 12
 - Fact-Checking eBook Content of Intermediate Accounting Chapter 12
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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