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BUSINESS CALCULATIONS 1. Loos College bought an asset on January 1 for \$26,000. It is expected to have \$2,000 trade in value at the end of its use in about 10 years. Using the straight-line method, what is the adjustment for depreciation for this year? a. \$2600 b. \$2800 c. \$2400 d. \$2500 Competency: Depreciation

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Business Calculations 1) With a depreciable value of \$27,000 which cost your father \$30,000, calculate the depreciation of your company's van using the straight-

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line method of five years of useful life. a. \$4,400 b. \$11,000 c. \$5,400 d. \$5,600 Competency: Depreciation 2) Your employer asks you to take the weekly checks and cash and coins to ...

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Identify the costs, benefits, and sources of various types of credit.

2. Calculate sales tax and compute total price with sales tax.
3. Compute total purchase price with interest/finance charges added.
4. Compute the costs involved in owning and buying an item such as an automobile, appliances, home, or furniture.
- 5.

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The SYD is found by estimating an asset's useful life in years, then assessing consecutive numbers to each year, and totaling these

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numbers. For n years: $SYD = 1 + 2 + 3 + 4 + \dots + n$. First year depreciation = $5/15 \times$ Depreciation cost. Second year depreciation = $4/15 \times$ Depreciation cost.

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If sales tax is 7.5 percent and excise tax is \$4.50 plus 30 cents per pound over 70 pounds, find the total cost including tax. a. \$222.35 b. \$195.65 c. \$208.70 d. \$201.35 29. Maegan has a tax liability is \$25,112, tax credits of \$7,650, other taxes of \$2,211, and taxes paid of \$21,200.

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Straight Line Depreciation Method
The simplest and most commonly used depreciation method, straight line depreciation is calculated by taking the purchase or acquisition price of an asset subtracted by the salvage value divided by the total productive years the asset can be reasonably expected to benefit the company (called "useful life" in accounting jargon).

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A. divide the sum of the daily unpaid balances by the number of days in the billing cycle. B. divide the number of days in the billing cycle by the sum of the daily unpaid balances. C. multiply the sum of the daily unpaid balances

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by the number of days in the billing cycle. D. subtract the balance at the end of the billing cycle from the beginning balance and divide by the number of days in the billing cycle.

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