

Delta Air Lines owns hundreds of aircraft, with about 60 percent of its fleet consisting of Boeing aircraft, while Airbus aircraft make up about 40 percent. It sold seven used Boeing 767-300 jets to Amazon.com as Amazon plans to expand its growing Amazon Air cargo service. The average age of the jets is about 20 years old.

Assume the records of the company reflected the following for the jets that were sold:

Aircraft cost	\$ 62,400,000
Accumulated depreciation	46,700,000

Required:

1. Prepare the journal entry for the disposal of the airplanes, assuming that the airplanes sold for:

Note: If no entry is required for a transaction/event, select "No journal entry required" in the first account field.

- a. \$15,700,000 cash
- b. \$16,800,000 cash
- c. \$14,700,000 cash

⊗ Answer is not complete.

No	Transaction	General Journal	Debit	Credit
1	a.	Cash	15,700,000	
		Accumulated depreciation	46,700,000	
		Aircraft		62,400,000
2	b.	Cash	16,800,000	
		Accumulated depreciation	46,700,000	
		Aircraft		62,400,000
3	c.	Cash	14,700,000	
		Accumulated depreciation	46,700,000	

The Air Sky Company Journal Withmark

Karin Nielsen-Saines



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