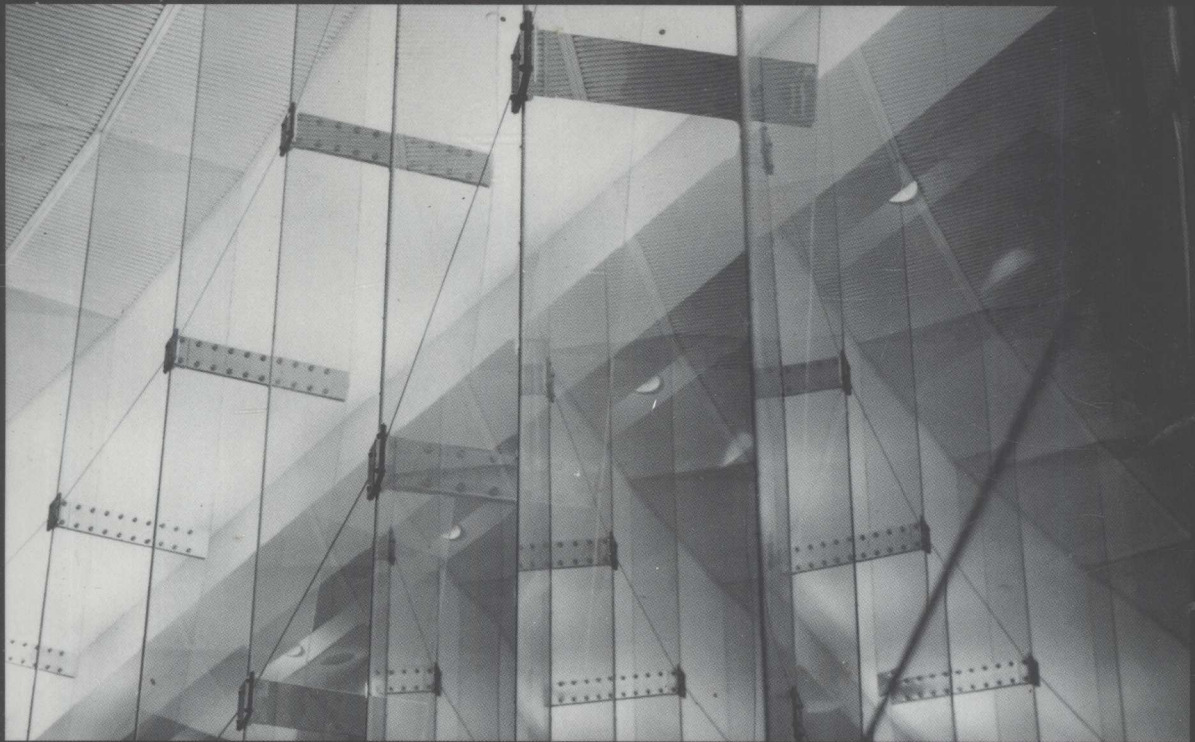


VOLUME I CHAPTERS 1-14

WORKING PAPERS

for use with



INTERMEDIATE ACCOUNTING

◆
Revised Edition

Thomas R. Dyckman

Roland E. Dukes

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234567890 ML 8765432

SECTION NO. _____ ROW _____ SEAT _____

PROBLEM NO. 1-1

CASE NO. _____

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NAME _____
 SECTION NO. _____ ROW _____ SEAT _____

EXERCISE NO. _____
 PROBLEM NO. **2-2**
 CASE NO. _____

Issue No.	Correctness	Assumption, Principle, or Constraint	Comment
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

SECTION NO. _____ ROW _____ SEAT _____

PROBLEM NO. **2-3**

CASE NO. _____

	Accrual Basis		Cash Basis	
Sales revenue				
Less expenses:				
Cost of goods sold				
Depreciation expense				
Remaining expenses				
Total expenses				
Pretax Income				

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NAME _____
SECTION NO. _____ ROW _____ SEAT _____

EXERCISE NO. **3-9**
PROBLEM NO. _____
CASE NO. _____

Requirement 1

	Case A	Case B	Case C	Case D
Sales revenue				
Cost of goods sold:				

Requirement 2

NAME _____

EXERCISE NO. _____

SECTION NO. _____ ROW _____ SEAT _____

PROBLEM NO. **3-4**

CASE NO. _____

Requirement 2

ITEMS	REPORTED AMOUNTS	CHANGES FROM ADJUSTING ENTRIES	CORRECT AMOUNTS
Income Statement			
Revenues:			
Service revenues			
Interest revenue			
Total revenues			
Expenses			
Salary expense			
Wage expense			
Depreciation expense			
Interest expense			
Remaining expenses			
Total operating expenses			
Pretax income			
Income tax expense			
Net income			
Earnings per share			
Balance Sheet			
Assets:			
Cash			
Notes receivable (10%)			
Interest receivable			
Inventory, office supplies			
Prepaid insurance			
Equipment			
Accumulated depreciation			
Remaining assets			
Total Assets			
Liabilities			
Accounts payable			
Wages payable			
Unearned service revenue			
Interest payable			
Income taxes payable			
Notes payable			
Total Liabilities			
Stockholders' equity			
Capital stock, par \$10			
Retained earnings			
Total Stockholders' Equity			
Total Liabilities and Stockholders' Equity			
Equity			

NAME _____
SECTION NO. _____ ROW _____ SEAT _____

EXERCISE NO. _____
PROBLEM NO. **3-6**
CASE NO. _____

Requirements 1, 3, 5, & 8

Cash	#101
Accounts Receivable	#102
Allowance for Doubtful Accounts	#103
Inventory (perpetual)	#104
Prepaid Insurance	#105

Equipment	#200
Accumulated Depreciation, Eq.	#201
Accounts Payable	#300
Wages Payable	#301
Income Taxes Payable	#302
Common Stock, par \$1	#400

NAME _____
SECTION NO. _____ ROW _____ SEAT _____

EXERCISE NO. _____
PROBLEM NO. **3-6**
CASE NO. _____

3-6 (continued)

Requirements 1, 3, 5, & 8 (continued)

Retained Earnings #401	Operating Expenses #601
Sales Revenue #500	Income Tax Expense #602
Cost of Goods Sold #600	Income Summary #700

NAME _____

SECTION NO. _____ ROW _____ SEAT _____

EXERCISE NO. _____

PROBLEM NO. **3-6**

CASE NO. _____

3-6 (continued)

[illegible]

SECTION NO. _____ ROW _____ SEAT _____

EXERCISE NO. _____

PROBLEM NO. 3-6

CASE NO. _____

3-6 (continued)

Requirement 2

General Journal

[illegible]

NAME _____

SECTION NO. _____ ROW _____ SEAT _____

EXERCISE NO. _____

PROBLEM NO. **3-6**

CASE NO. _____

3-6 (continued)

Requirement 5

General Journal

[illegible]

3-6 (continued)
Requirement 7

WILSON CORPORATION
Income Statement
For Year Ended December 31, 1992

[illegible]

WILSON CORPORATION
Balance Sheet
At December 31, 1992

[illegible]

NAME _____

SECTION NO. _____ ROW _____ SEAT _____

EXERCISE NO. _____

PROBLEM NO. 3-6

CASE NO. _____

3-6 (continued)

Requirement 8

General Journal

[illegible]

EXERCISE NO. _____
PROBLEM NO. **3-7**
CASE NO. _____

Requirements 1 and 2

[illegible]

NAME _____

SECTION NO. _____ ROW _____ SEAT _____

EXERCISE NO. _____

PROBLEM NO. **3-7**

CASE NO. _____

3-7 (continued)

[illegible]