



Working Papers to accompany

3rd Edition

Financial Accounting



Kermit D. Larson
William W. Pyle

Working Papers

to accompany

Financial Accounting

Kermit D. Larson
The University of Texas at Austin
and
William W. Pyle

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Name _____

	ASSETS				=	LIABILITIES	+	OWNER'S EQUITY
	CASH	+	ACCOUNTS RECEIVABLE	+			+	JED HILL, CAPITAL
			PREPAID RENT	+	OFFICE SUPPLIES			+
					LAW LIBRARY			
								ACCOUNTS PAYABLE

Name _____

DATE	ASSETS								=	LIABILITIES +			OWNER'S EQUITY						
	CASH	+	ACCOUNTS RECEIVABLE	+	PREPAID RENT	+	PREPAID INSURANCE	+		DRAFTING SUPPLIES	=	ACCOUNTS PAYABLE		+	NEED HALL, CAPITAL				

Cash

--	--

Accounts Receivable

--	--

Office Supplies

--	--

Office Equipment

--	--

Automobile

--	--

Land

--	--

Building

--	--

Accounts Payable

--	--

Mortgage Payable

--	--

Susan Kent, Capital

--	--

Susan Kent, Withdrawals

--	--

Commissions Earned

--	--

Appraisal Fees Earned

--	--

Office Salaries Expense

--	--

Advertising Expense

--	--

GENERAL LEDGER

Cash

ACCT. NO. 111

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE

Accounts Receivable

ACCT. NO. 112

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE

Prepaid Rent

ACCT. NO. 113

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE

Prepaid Insurance

ACCT. NO. 114

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE

Office Supplies

ACCT. NO. 115

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE

Office Equipment

ACCT. NO. 131

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE

Accounts Payable

ACCT. NO. 211

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE

Dale Hall, Capital

ACCT. NO. 311

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE

Dale Hall, Withdrawals

ACCT. NO. 312

DATE	EXPLANATION	P.R.	DEBIT	CREDIT	BALANCE