Working Papers, Chapters 1–10, to accompany

INTERMEDIATE
ACCOUNTING

FOURTH EDITION

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Note to the Student

The *Working Papers* are provided to assist you in preparing answers to homework problems. Each exercise and problem in *Intermediate Accounting*, Fourth Edition, has an appropriately formatted worksheet that uses both sides of the page, thus minimizing the number of pages that you will need to organize.

Unless you are told otherwise by your accounting teacher, you will want to prepare each working paper in pencil (preferably a No. 2 pencil). Also, you will want to purchase a good eraser because it is inevitable that you will make some mistakes.

When you tear out each page from the *Working Papers*, be sure to crease the page along the perforation before detaching it so that the page tears evenly. Note, however, that the foldout working papers at the end of the book are not perforated and must be cut out.

Mastering intermediate accounting is a challenging goal. In order to achieve that goal, you will find that it is necessary to be diligent in preparing homework assignments. These *Working Papers* will assist you in accomplishing your goal.

Working Papers, Chapters 1–10, to accompany Intermediate Accounting

E1–1

E1–2

1974:

1976:

1978:

1980:

1984:

1985:

E2–1

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____

E2–2

a) _____
b) _____
c) _____
d) _____
e) _____
f) _____
g) _____
h) _____
i) _____
j) _____

E2–3

a)

b)

c)

d)

E2–4

a)

b)

c)

d)

E2–5

	1992	1993	1994

1. Cash-basis accounting:

2. Accrual-basis accounting:

E2–6 Accrual-basis income:

	1992	1993

E2–7

E2–8

1. Nominal dollars:

2. General purchasing power units at the end of 1992:

3. Physical capital:

E2–9

1. Maintaining capital in units of money:

2. Maintaining capital in units of general purchasing power:

3. Maintaining capital in physical units:

E2–10

a)

b)

c)

d)

e)

f)

g)

E2–11

a)

b)

c)

d)

e)

f)

g)

E2–12

a)

b)

c)

d)

e)

E2–12 (concluded)

e) cont.

E2–13

a)

b)

c)

E2–13 (concluded)

c) cont.

d)

e)

f)

E2–14

a)

b)

c)

d)

e)

E2–14 (concluded)

f)

E2–15

a)

b)

c)

d)