

Working Papers to accompany

# INTERMEDIATE ACCOUNTING

SEVENTH EDITION

Volume II    Chapters 13-24

WELSCH, NEWMAN AND ZLATKOVICH

# **Working Papers**

to accompany

## **Intermediate Accounting**

**Seventh Edition**

**Volume II**

**Chapters 13-24**

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*All of  
The University of Texas, Austin*

**1986**

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1 2 3 4 5 6 7 8 9 MG 3 2 1 0 9 8 7 6

# VOLUME II

## WORKING PAPERS TO ACCOMPANY CHAPTERS 13-24 OF

Welsch, Newman, and Zlatkovich, *Intermediate Accounting*, 7th Edition

The working papers provide appropriate forms for solutions of the Exercises (approximately 199), and Problems (approximately 182), included in the above textbook. These working papers are assembled in two separate volumes as follows:

Volume I—For Chapters 1-13 inclusive.

Volume II—For Chapters 13-24 inclusive.

Each volume includes five groups of forms as follows (each group is in a separate section):

*Number of Forms Provided  
Volume II*

<b>Specially designed forms</b> —These forms are specially designed for each selected exercise and problem. Typically, they provide most of the top and side captions required to solve the exercise or problem .....	343
<b>Form A</b> —Ruled form without money columns—needed for a number of exercises and problems .....	149
<b>Form B</b> —Two money-column journal form—needed for a large number of the exercises and problems .....	163
<b>Form C</b> —Three money-column form—needed for a number of exercises and problems .....	7
<b>Form D</b> —T-account form—needed for only a few exercises and problems .....	0
Total forms provided in Volume II .....	<u>662</u>

### HOW TO SELECT THE APPROPRIATE FORMS FOR AN EXERCISE OR PROBLEM

On the next several pages is a list of the exercises, problems, and cases by **chapter** for which forms have been provided. There is a **separate line** for each exercise, problem, and case. The line for each exercise, problem, and case lists the **forms** and the **number** of each form needed for the solution. Each of the five groups of forms listed above is in a **separate section** in the above order.

To solve a particular exercise or problem, first consult the list that follows and identify the forms needed. Next turn to the appropriate sections and select the required forms; then proceed with the solution. In formulating your response, do not hesitate to use scratch paper, aside from the standard forms.

EX. NO.	PROB. NO.	CASE NO.	NUMBER OF FORMS NEEDED				EX. NO.	PROB. NO.	CASE NO.	NUMBER OF FORMS NEEDED			
			NO. OF SPECIALLY DESIGNED FORMS W = WORKSHEET	FORM A	FORM B	FORM C				FORM D	NO. OF SPECIALLY DESIGNED FORMS W = WORKSHEET	FORM A	FORM B
Chapter 13:							Chapter 14 continued:						
13-1			1					14-1				1	
13-2			1					14-2				1	
13-3			1					14-3				1	
13-4					1			14-4				1	
13-5				1				14-5		2			
13-6				1				14-6		2			
13-7				1				14-7				1	
13-8			1					14-8				1	
13-9					1			14-9		1			
13-10					1			14-10		1			
13-11			1					14-11		1			
13-12			1					14-12				1	
13-13					1			14-13		1			
13-14					1			14-14		2			
13-15					2			14-15				1	
	13-1				2			14-16				1	
	13-2		1					14-17		1		1	
	13-3		1					14-18		1		1	
	13-4				1				14-1			1	
	13-5		1						14-2			2	
	13-6		1						14-3			1	2
	13-7				1				14-4		1		
	13-8				2				14-5			1	
	13-9			1					14-6			1	1
	13-10		1						14-7			2	
	13-11			1	2				14-8			1	
	13-12						Chapter 15:						
		13-1		1			15-1					1	
		13-2		1			15-2					1	
		13-3		1			15-3					1	
		13-4		2			15-4					1	
Chapter 14:							15-5					1	
14-1			1				15-6					1	
14-2					1		15-7			1			
14-3					1		15-8			1			
14-4			1				15-9			1			
14-5					1		15-10					1	
14-6			1				15-11			1			
14-7			1				15-12			1			
14-8			1				15-13					1	
14-9			1				15-14					1	
14-10			2				15-15					1	
14-11					1		15-16					1	1
14-12					1		15-17					1	1
14-13					1		15-18					2	
14-14			1				15-19					1	
14-15			1					15-1		1			
14-16			1		1			15-2		2			
14-17			1					15-3				1	
14-18			1					15-4				2	
14-19			2					15-5				2	
14-20					1			15-6				2	

EX. NO.	PROB. NO.	CASE NO.	NUMBER OF FORMS NEEDED				EX. NO.	PROB. NO.	CASE NO.	NUMBER OF FORMS NEEDED			
			NO. OF SPECIALLY DESIGNED FORMS W = WORKSHEET	FORM A	FORM B	FORM C				FORM D	NO. OF SPECIALLY DESIGNED FORMS W = WORKSHEET	FORM A	FORM B
Chapter 15 continued:							Chapter 16 continued:						
	15-7		1		1			16-13		3			
	15-8		1		1				16-1	2	1		
	15-9		1						16-2	4			
	15-10		2						16-3		1		
	15-11		2				Chapter 17:						
	15-12		2				17-1				1		
	15-13		2				17-2			2			
	15-14		2				17-3			1			
	15-15			1	1		17-4			1			
	15-16			1	1		17-5				2		
	15-17				1		17-6				1		
	15-18				2		17-7				1		
	15-19		1		1		17-8				2		
		15-1		1			17-9			1			
		15-2		1			17-10			1			
		15-3	1				17-11			1			
		15-4		2			17-12				2		
		15-5	2				17-13			1			
		15-6	1				17-14			2			
		15-7		2			17-15				2		
Chapter 16:							17-16				2		
16-1			1				17-17				2		
16-2				1			17-18				2		
16-3			2				17-19				1		
16-4			1				17-20				1		
16-5			1				17-21				1		
16-6			1				17-22				1		
16-7			1				17-23				1		
16-8			1					17-1		3			
16-9			1					17-2		1	1		
16-10				1				17-3		1	1		
16-11				1				17-4		1	1		
16-12					1			17-5		1	1		
16-13			1					17-6		2			
16-14			1					17-7		3			
16-15			1					17-8		2			
16-16			1		1			17-9			2		
16-17			1		1			17-10			1		
16-18			1					17-11			1		
16-19			1					17-12			1		
	16-1		1		1			17-13			2		
	16-2			1	1			17-14			1		
	16-3			1	1			17-15		1			
	16-4			2				17-16		2			
	16-5		3					17-17			1	1	
	16-6		2					17-18		1			
	16-7			3				17-19		1			
	16-8		2						17-1	3			
	16-9		2						17-2		2		
	16-10		2						17-3			2	
	16-11		2						17-4		2		
	16-12		2										

EX. NO.	PROB. NO.	CASE NO.	NUMBER OF FORMS NEEDED				EX. NO.	PROB. NO.	CASE NO.	NUMBER OF FORMS NEEDED			
			NO. OF SPECIALLY DESIGNED FORMS W = WORKSHEET	FORM A	FORM B	FORM C				FORM D	NO. OF SPECIALLY DESIGNED FORMS W = WORKSHEET	FORM A	FORM B
Chapter 21 continued:							Chapter 22 continued:						
21-4			1	1				22-14			2		
21-5			1					22-15			2		
21-6				1				22-16			1		
21-7				1				22-17			2		
21-8				2					22-1		1		
21-9			3						22-2		1		
21-10			1						22-3		1		
21-11			1						22-4		1		
21-12					1		Chapter 23:						
21-13				1			23-1			1			
	21-1			1			23-2			1			
	21-2		2				23-3			1			
	21-3			2			23-4			1			
	21-4			1			23-5			1			
	21-5			2			23-6			2			
	21-6			1			23-7			2			
	21-7			1			23-8			1			
	21-8		1	1	1		23-9			1			
	21-9				1		23-10			2			
	21-10		2				23-11			1			
		21-1	1	3			23-12			1			
		21-2	2	2			23-13			2			
Chapter 22:								23-1		1			
22-1				1				23-2		3			
22-2				1				23-3		3			
22-3				1				23-4		3			
22-4					1			23-5		3			
22-5			1					23-6		4			
22-6			1					23-7		3			
22-7			1					23-8		2			
22-8			1	1				23-9		3			
22-9					1			23-10		3			
22-10				1				23-11		3			
22-11				1					23-1		2		
22-12				1					23-2		1		
22-13				1			Chapter 24:						
22-14				2			24-1				1		
22-15				2			24-2				1		
22-16				2			24-3			3			
	22-1			1			24-4			1			
	22-2			1			24-5				1		
	22-3			2			24-6				1		
	22-4			1	1		24-7				1		
	22-5		2				24-8				1		
	22-6		2				24-9			3			
	22-7		3				24-10				1		
	22-8		3				24-11			1			
	22-9				1		24-12				1		
	22-10				1		24-13			1			
	22-11			3			24-14				1		
	22-12			3			24-15			1			
	33-13		1				24-16			2			

[illegible]



NAME \_\_\_\_\_  
SECTION NO. \_\_\_\_\_ ROW \_\_\_\_\_ SEAT \_\_\_\_\_

EXERCISE NO. \_\_\_\_\_  
PROBLEM NO. \_\_\_\_\_  
CASE NO. \_\_\_\_\_

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

NAME \_\_\_\_\_

SECTION NO. \_\_\_\_\_ ROW \_\_\_\_\_ SEAT \_\_\_\_\_

EXERCISE NO. \_\_\_\_\_

PROBLEM NO. \_\_\_\_\_

CASE NO. \_\_\_\_\_

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NAME \_\_\_\_\_

EXERCISE NO. \_\_\_\_\_

SECTION NO. \_\_\_\_\_ ROW \_\_\_\_\_ SEAT \_\_\_\_\_

PROBLEM NO. \_\_\_\_\_

CASE NO. \_\_\_\_\_

[illegible]

PROBLEM NO. \_\_\_\_\_

CASE NO. \_\_\_\_\_

[illegible]



PROBLEM NO. \_\_\_\_\_

[illegible]

NAME \_\_\_\_\_

SECTION NO. \_\_\_\_\_ ROW \_\_\_\_\_ SEAT \_\_\_\_\_

EXERCISE NO. \_\_\_\_\_

PROBLEM NO. \_\_\_\_\_

CASE NO. \_\_\_\_\_

[illegible]

PROBLEM NO. \_\_\_\_\_

CASE NO. \_\_\_\_\_

[illegible]



NAME \_\_\_\_\_  
 SECTION NO. \_\_\_\_\_ ROW \_\_\_\_\_ SEAT \_\_\_\_\_

EXERCISE NO. **13-1**  
 PROBLEM NO. \_\_\_\_\_  
 CASE NO. \_\_\_\_\_

<i>Independent Event</i>	<i>Identifiability</i>		<i>Manner of Acquisition</i>		<i>Whether Capitalized</i>	
	<i>Identifiable</i>	<i>Unidentifiable</i>	<i>External</i>	<i>Internal</i>	<i>Yes</i>	<i>No</i>
a. Purchased a patent						
b. Purchased a trademark						
c. After 10 years of operation, New Company's goodwill had increased considerably						
d. Trademark developed by the company						
e. Patent developed by the company's research program						
f. Copyright developed by the company over a 5-year period						
g. Prepaid insurance (five year premium)						
h. Leasehold improvements (operating lease)						
i. Purchased a company (include \$1 million goodwill)						
j. Purchased a copyright						
k. Franchise received by a public utility company						