Working Papers 1

for use with

Third Edition

Principles of Accounting

Walgenbach Dittrich Hanson

Problems and Alternate Problems

Chapters 1–16

HBJ

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Name _____

Section _____

(a) and (b)

	Assets				=	Liabilities	+	Owner's Equity
	Cash	+ Accounts Receivable	+ Supplies on Hand	+ Prepaid Rent	=	Accounts Payable	+	R.A. Bartlett, Capital
Balance								
Transactions								
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								

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R.A. Bartlett Appraisal Service
Income Statement
For the Month of January, 19XX

(c)

Revenue

Expenses

(d)

R.A. Bartlett Appraisal Service
Statement of Owner's Equity
For the Month of January, 19XX

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Name _____

Section _____

Sunshine Delivery Service
Income Statement
For the Month of March, 19XX

(a)

		Revenue		
		Expenses		
(b)		**Sunshine Delivery Service**		
		Statement of Owner's Equity		
		For the Month of March, 19XX		

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Sunshine Delivery Service
Balance Sheet
March 31, 19XX

(c)

Assets		Liabilities	
		Owner's Equity	

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Name _____

Section _____

(a)

(b) **(2)**

(3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

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Name _____

Section _____

Northwest Fly-In Service, Inc.

(a) and (b)

	Assets				= Liabilities	+ Stockholders' Equity	
	Cash	+ *Accounts Receivable*	+ *Supplies on Hand*	+ *Prepaid Insurance*	= *Accounts Payable*	+ *Capital Stock*	+ *Retained Earnings*
Transactions							
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							

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Northwest Fly-In Service, Inc.
Income Statement
For the Month of June, 19XX

(c)

	Revenue			
	Expenses			

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(a) and (b)

Chez Michel Catering Service
Balance Sheets

	May 31, 19XX	June 2, 19XX
Assets		
Liabilities		
Stockholders' Equity		

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Name _____

Section _____

(a)

Parker Packaging Service
Balance Sheets

	December 31,	
	This Year	*Last Year*
Assets		
Liabilities		
Owner's Equity		
(b)		

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Name _____

Section _____

1-28A

Walker Answering Service

(a) and (b)

	Assets				=	Liabilities	+	Owner's Equity
	Cash	+ *Accounts Receivable*	+ *Supplies on Hand*	+ *Prepaid Rent*	=	*Accounts Payable*	+	*A. Walker, Capital*
Balance								
Transactions:								
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								

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Name ______________________

Section ______________________

1-28A

Walker Answering Service

Walker Answering Service
Income Statement
For the Month of January, 19XX

(c)

Revenue			
Expenses			

(d)

Walker Answering Service
Statement of Owner's Equity
For the Month of January, 19XX

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Name _____

Section _____

1-29A

Richard Bolton, Consulting Engineer

(a)

(b) **(2)**

(3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

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