VOLUME II CHAPTERS 14-26

WORKING PAPERS

for use with

INTERMEDIATE ACCOUNTING

♦

Revised Edition

Thomas R. Dyckman   Roland E. Dukes   Charles J. Davis

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CASE NO. ______

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						Total	*Per Share*

Requirement 1 EXERCISE NO. 14-7

Requirement 2

Computations:

Security	*Shares*	*Cost*	*Market*	*Unrealized Gain (Loss)*

NAME ______________________________ EXERCISE NO. 14-7

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CASE NO. __________

14-7 (concluded)

Requirement 3

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Security	*Shares*	*Cost*	*Market*	*Unrealized Gain (Loss)*

Requirement 4

	1991		*1992*	

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CASE NO. ______

Requirement 1

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CASE NO. ______

Requirement 1

Requirement 2

	1991	*1992*	*1993*

BT COMPANY
Balance Sheet
At December 31

	1991	*1992*	*1993*

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Date	*Deposit*	*Interest Revenue Earned*	*Fund Increase*	*Fund Balance*

Requirement 2

	1991		*1992*		*1993*	

Requirement 3

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PROBLEM NO. ______
CASE NO. ______

Requirement 1

Requirement 2

Consolidation Worksheet to Develop Balance Sheet (immediately after acquisition)
Company W & Its Subsidiary, Company X (90% owned)
Pooling-of-Interests Method

	Balance Sheet from Books of		*Eliminations*		*Consolidated Balance Sheet*
	CO. W	CO. X	DEBIT	CREDIT	
Assets not subject to					
depreciation					
Investment in Co. X					
Assets subject to					
depreciation					
Liabilities					
Common stock:					
Company W					
Company X					
Retained earnings:					
Company W					
Company X					

NAME ______________________ SECTION NO. ____________ ROW ______ SEAT ______

EXERCISE NO. **14-17**
PROBLEM NO. ______
CASE NO. ______

Requirement 1

Requirement 2

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Company A & Its Subsidiary, Company B (100% owned)
Pooling-of-Interests Basis

	Balance Sheet from Books of		*Eliminations*		*Consolidated Balance Sheet*
	CO. A	CO. B	DEBIT	CREDIT	
Assets not subject to					
depreciation					
Investment in Co. B					
Assets subject to					
depreciation					
Liabilities					
Common stock:					
Company A					
Company B					
Retained earnings:					
Company A					
Company B					

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SECTION NO. ____________ ROW ______ SEAT ______ PROBLEM NO. __________

CASE NO. __________

Requirement 3

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Purchase Method

	Balance Sheet from Books of		*Eliminations*		*Consolidated Balance Sheet*
	CO. P	CO. S	DEBIT	CREDIT	
Assets not subject to					
depreciation					
Investment in Co. S					
Assets subject to					
depreciation					
Goodwill					
Liabilities					
Common stock:					
Company P					
Company S					
Retained earnings:					
Company P					
Company S					

NAME ____________________ EXERCISE NO. ________

SECTION NO. ____________ ROW ______ SEAT ______ PROBLEM NO. 14-1

CASE NO. ________

Requirement 1

Requirement 2

	1991		*1992*	
Income Statement				
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