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FINANCIAL ACCOUNTING
VOLUME TWO
Ninth Edition
2012 Edition
SELECTED MANUAL

CHAPTER 1

Problem 1.1	Problem 1.2	Problem 1.3	Problem 1.4	Problem 1.5
1.1	1.2	1.3	1.4	1.5
1.6	1.7	1.8	1.9	1.10
1.11	1.12	1.13	1.14	1.15

Problem 1.6

Account	Debit	Credit
Accounts receivable	1,000,000	
Inventory	200,000	
Prepaid insurance	100,000	
Land	500,000	
Accounts payable		300,000
Notes payable		100,000
Common stock		1,000,000
Retained earnings		1,000,000
Total	1,800,000	1,800,000

Problem 1.7

Account	Debit	Credit
Accounts receivable	1,000,000	
Inventory	200,000	
Prepaid insurance	100,000	
Land	500,000	
Accounts payable		300,000
Notes payable		100,000
Common stock		1,000,000
Retained earnings		1,000,000
Total	1,800,000	1,800,000

Problem 1.8

Account	Debit	Credit
Accounts receivable	1,000,000	
Inventory	200,000	
Prepaid insurance	100,000	
Land	500,000	
Accounts payable		300,000
Notes payable		100,000
Common stock		1,000,000
Retained earnings		1,000,000
Total	1,800,000	1,800,000

Problem 1.9

Account	Debit	Credit
Accounts receivable	1,000,000	
Inventory	200,000	
Prepaid insurance	100,000	
Land	500,000	
Accounts payable		300,000
Notes payable		100,000
Common stock		1,000,000
Retained earnings		1,000,000
Total	1,800,000	1,800,000

Problem 1.10

Account	Debit	Credit
Accounts receivable	1,000,000	
Inventory	200,000	
Prepaid insurance	100,000	
Land	500,000	
Accounts payable		300,000
Notes payable		100,000
Common stock		1,000,000
Retained earnings		1,000,000
Total	1,800,000	1,800,000

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