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8-1

WORK TOGETHER, p. 186

Preparing an income statement

T	ACCOUNT TITLE
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1	Sales
12	Advertising Expense
13	Insurance Expense
14	Miscellaneous Expense
15	Supplies Expense
16	
17	Net Income
8	
9	
20	
21	
2	

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8-1 ON YOUR OWN, p. 186

Preparing an income statement

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13	Insurance Expense		3	0	0	00																13
14	Miscellaneous Expense		9	6	2	00			1 3 ₁₄													14
15	Supplies Expense		5	2	0	00		400	- 69													15
16	Utilities Expense	1	4	1	4	00		ornio											line is	2 2 5 5 4		16
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8-2 WORK TOGETHER, p. 191

Preparing a balance sheet

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	ACCOUNT TITLE	-				ANC	E SHE					
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1	Cash	9	5	0	0	00						1
2	Petty Cash		1	0	0	00						2
3	Accts. Rec.—Betsy Russell	1	6	5	0	00						3
4	Accts. Rec.—Charles Healy	1	4	0	3	00						4
5	Supplies		2	2	0	00						5
6	Prepaid Insurance		6	4	0	00						6
7	Accts. Pay.—Lindgren Supply							5	4	8	00	7
8	Accts. Pay.—Taxes By Thomas							1	1	1	00	8
9	Ken Cherniak, Capital						11	8	1	0	00	9
10	Ken Cherniak, Drawing		8	5	5	00				1		10
11	Income Summary											11
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18		14	3	6	8	00	12	4	6	9	00	18
19	Net Income						1	8	9	9	00	19
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8-2 ON YOUR OWN, p. 191

Preparing a balance sheet

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	ACCOUNT TITLE	_		EBI		ANC	ESHE		ED			
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2	Petty Cash		$ _1$	0	0	00						2
3	Accts. Rec.—Debbie McDonald		6	5	7	00			6.4			3
4	Accts. Rec.—Howard Kiklas		5	9	9	00						4
5	Supplies		1	5	5	00						5
6	Prepaid Insurance		3	0	0	00						6
7	Accts. Pay.—Bailey's Supply				la)			1	8	7	00	7
8	Accts. Pay.—Freida's on Fulton							1	2	6	00	8
9	Jane Wisen, Capital						6	4	3	0	00	9
10	Jane Wisen, Drawing	1	5	0	0	00		2				10
16		9	7	1	1	00	6	7	4	3	00	16
17	Net Income						2	9	6	8	00	17
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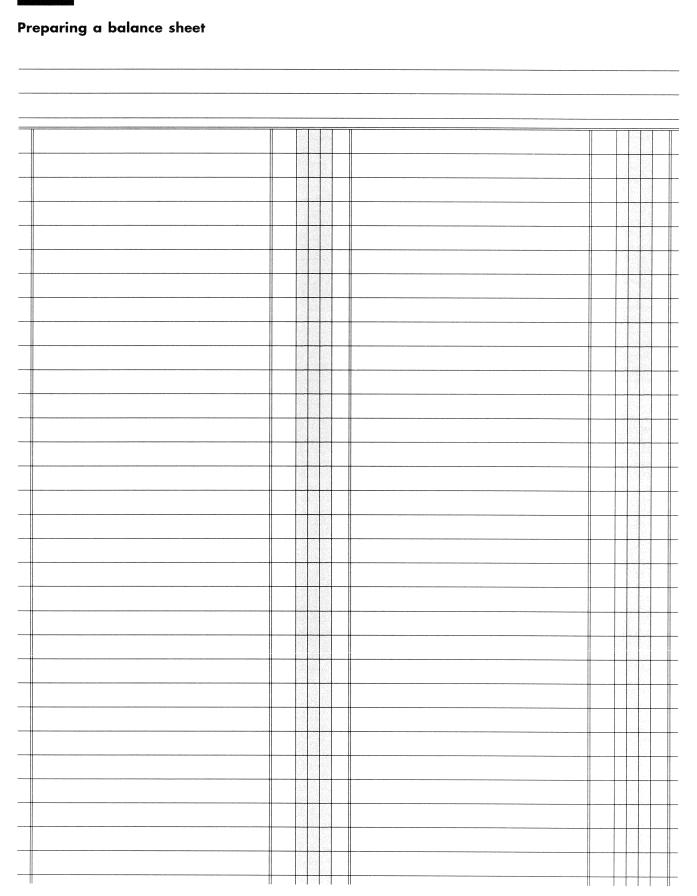
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MASTERY PROBLEM, p. 194					
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8-4 CHALLENGE PROBLEM	l, p.	19	94											
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