**Textbook Exercises #1-6 pgs. 218-219**

**Exercise #1: a) – f)**

a)

b)

c)

d)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **DATE** | | **PARTICULARS** | **PR** | **DEBIT** | **CREDIT** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

e)

f)

**Exercise #2 : a), b), c)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **DATE** | | **PARTICULARS** | **PR** | **DEBIT** | **CREDIT** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **DATE** | | **PARTICULARS** | **PR** | **DEBIT** | **CREDIT** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **DATE** | | **PARTICULARS** | **PR** | **DEBIT** | **CREDIT** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**Exercise #3 : a)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **DATE** | | **PARTICULARS** | **PR** | **DEBIT** | **CREDIT** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**#3 b)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**#3 c) Balance Sheet :**

**Income Statement :**

**#4 a) Amount of depreciation each year:**

**#4 b)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Year** | **Value at Beginning of Year** | **Depreciation for the Year** | **Accumulated Depreciation** | **Book Value at End of Year** |
| **1** | $24,000 | $4,000 | $4,000 | $20,000 |
| **2** |  |  |  |  |
| **3** |  |  |  |  |
| **4** |  |  |  |  |
| **5** |  |  |  |  |
| **6** |  |  |  |  |

**#4 c)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **DATE** | | **PARTICULARS** | **PR** | **DEBIT** | **CREDIT** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**#5 a)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Year** | **Value at Beginning of Year** | **Depreciation for the Year** | **Accumulated Depreciation** | **Book Value at End of Year** |
| **1** | $55,000 | $ | $ | $ |
| **2** |  |  |  |  |
| **3** |  |  |  |  |
| **4** |  |  |  |  |

**#5 b)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **DATE** | | **PARTICULARS** | **PR** | **DEBIT** | **CREDIT** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**# 6**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **DATE** | | **PARTICULARS** | **PR** | **DEBIT** | **CREDIT** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |