



### Problem 1

Accounting has its own vocabulary and basic relationships. Match the accounting terms at left with the corresponding definition or meaning at right.

H	1. Debit	A. The cost of operating a business, a decrease in shareholders' equity
A	2. Expense	B. always a liability
C	3. Net income	C. Revenues-Expenses
D	4. Ledger	D. Grouping of accounts
J	5. Posting	E. Assets-Liabilities
I	6. Normal balance	F. Record of transactions
B	7. Payable	G. Always an asset
F	8. Journal	H. Left side of an account
G	9. Receivable	I. Side of an account where increases are recorded
E	10. Owner's Equity	J. Copying data from the journal to the ledger

### Problem 2

A friend named by Jay Barlow has asked what effect certain transactions will have on his company. Time is short, so you cannot apply the detailed procedures of journalizing and posting. Instead you must analyze the transactions without the use of a journal. Barlow will continue the business only if he can expect to earn monthly net income of at least \$5,000. The following transactions occurred this month:

- Barlow deposited \$5,000 cash in a business bank account, and the corporation issued ordinary shares to him
- Borrowed \$5,000 cash from the bank and signed a note payable due within 1 year.
- Paid \$1,300 cash for supplies
- Purchased advertising in the local newspaper for cash \$1,800
- Purchased office furniture on account, \$4,400
- Paid the following cash expenses for 1 month: employee salary, \$2,000; office rent \$ 1,200
- Earned revenue on account, \$7,000
- Earned revenue and received \$2,500 cash

# Answer Key Financial Accounting Comprehensive Problem

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EBOOK: Financial Accounting Robert Libby, Daniel Short, Patricia Libby, 2014-04-16 This Global edition has been designed specifically to meet the needs of international financial accounting students The text successfully implements a real world single focus company approach in every chapter The companies chosen are engaging and the decision making focus shows the relevance of financial accounting in the real world In addition to the latest examples of both contemporary and traditional topics new material has been added to make the content more relevant and improve learning outcomes for the international student

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**Financial Accounting** Charles Horngren, Walter Harrison, Suzanne Oliver, Peter Best, David Fraser, Rebecca Tan, 2012-10-23 Success in Accounting begins here The technical details you need to know and decision making processes you need to understand with plain language explanations and unlimited practice Financial Accounting is an engaging resource that focuses on current accounting theory and practice in Australia within a business context It emphasises how financial decision making is based on accurate and complete accounting information and uses case studies to illustrate this in a practical way The new 7th edition is accurate and up to date guided by extensive technical review feedback and incorporating the latest Australian Accounting Standards It also provides updated coverage of some of the most significant current issues in accounting such as ethics information systems and sustainability

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the egg in this experiment won t split into two but you will see what happens to a cell when it swells and when it cannot absorb its surroundings materials water vinegar corn syrup eggs 3 containers to hold the eggs experimental procedure take the containers and fill them with vinegar and a bit of water put all 3 eggs in them

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