

EXERCISE 2-6

- (a)
1. Increase the asset Cash, increase the liability Notes Payable.
 2. Increase the asset Equipment, decrease the asset Cash.
 3. Increase the asset Supplies, increase the liability Accounts Payable.
- (b)
- | | | | |
|----|-----------------------|-------|-------|
| 1. | Cash..... | 5,000 | |
| | Notes Payable..... | | 5,000 |
| 2. | Equipment..... | 3,100 | |
| | Cash..... | | 3,100 |
| 3. | Supplies..... | 850 | |
| | Accounts Payable..... | | 850 |

EXERCISE 2-7

- (a) Assets = Liabilities + Owner's Equity
- | | | | |
|----|---|---|--------------|
| 1. | + | + | (Investment) |
| 2. | - | - | (Expense) |
| 3. | + | + | (Revenue) |
| 4. | - | - | (Drawings) |
- (b)
- | | | | |
|----|--------------------------|-------|-------|
| 1. | Cash..... | 4,000 | |
| | Owner's Capital..... | | 4,000 |
| 2. | Rent Expense..... | 950 | |
| | Cash..... | | 950 |
| 3. | Accounts Receivable..... | 5,200 | |
| | Service Revenue..... | | 5,200 |
| 4. | Owner's Drawings..... | 750 | |
| | Cash..... | | 750 |

EXERCISE 2-8

1. False. The general ledger contains all the asset, liability, and owner's equity accounts.
2. True.
3. False. The accounts in the general ledger are arranged in *financial statement order*: first the assets, then the liabilities, owner's capital, owner's drawings, revenues, and expenses.
4. True.
5. False. The general ledger is not a book of original entry; transactions are first recorded in the general journal, then in the general ledger.

Accounting 101 Exercises Answers

**Jerry J. Weygandt, Donald E. Kieso, Paul
D. Kimmel**



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Solicitors' Accounts 2007-2008 Dale Kay, Janet Baker, 2007 Solicitors Accounts provides a user friendly guide to a subject that often poses serious problems for students unfamiliar with the principles and practice of accounting. It provides comprehensive up to date coverage of all areas required by the Law Society for business accounts and solicitors accounts on the Legal Practice Course including full coverage of double entry book keeping and final accounts of sole owners partnerships and companies. It also deals with the Solicitors Accounts Rules and the practical application of these in solicitors accounts including property and probate transactions. Each chapter starts with an overview of the areas to be covered and also states the learning objectives the student should aim to achieve. At the end of each chapter there is a checklist of the key areas students must be able to understand followed by graded self test questions which suggest to the student how long they should spend completing them and what they should move onto next. Written by experienced LPC tutors the guide is essential reading for students and reference source for practitioners. *Accounting* George Lisle, 1899 **Accounting Workbook**

For Dummies John A. Tracy, 2011-08-08 Balance the books learn important accounting concepts and master the basics. *Accounting Workbook For Dummies* is for business bookkeepers and accountants who need a refresher on the subject as well as students taking their first accounting class. It is a comprehensive study guide that can help you improve your accounting skills and lay the foundation for further advancement. Whether you're trying to get certified and become an accountant or own a small business and need a little help balancing your books, this hands on guide provides the learning and helpful practice you need. The third edition of *Accounting For Dummies* contains guidance on incorporating principles to adhere to the Sarbanes Oxley Act, reading financial reports, generating income statements and balance sheets and establishing budgets. *Accounting Workbook For Dummies* provides you with real world exercises to see these principals in action although you don't need to have read *Accounting For Dummies*. *Accounting Workbook For Dummies* focuses on business accounting, explains how business transactions are recorded in the accounts of a business and the financial statements that are prepared for a business to report its profit and loss, financial condition and cash flows. It also shows you how business managers use accounting information for decision making. The book's four parts cover topics like recordkeeping basics, financial statements, accounting for business managers and investment accounting. You'll learn to record transactions, track costs and manage accounts, open and close bookkeeping cycles, analyze business performance and profit, choose the right accounting method, master investment accounting fundamentals, understand manufacturing cost accounting. With your own copy of *Accounting Workbook For Dummies* you can learn how to do all of that, find out what you need to know about financial statements, get tips for management accounting and more. **Accounting in Theory and Practice** George Lisle, 1903 **Monthly**

Catalog of United States Government Publications United States. Superintendent of Documents, 1991 **Monthly**
Catalogue, United States Public Documents, 1991-05 **Accounting** Cathy Xanthaky Larson, Charles T. Horngren, 1996

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Principles of Financial Accounting Belverd E. Needles,Marian Powers,2005 Designed for financial accounting programs that prefer to start with a sole proprietorship approach this market leading text provides business students with a strong foundation in accounting procedures and emphasizes the use of financial information in decision making and analysis The text intended for use in a single semester or quarter contains balanced flexible content supported by an array of integrated print and technology supplements The 2005e Edition maintains a high standard for accuracy integrates performance measurement and emphasizes technology Real world examples appear throughout the text to help students link accounting procedures to publicly held companies as well as international governmental and not for profit organizations

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