

## Accounting Chapter 8 (continued)

### 18.1.1.1. Accounting equation adjustment

a) Cash	100
b) Stock	100
c) Property, Plant and Equipment	100
d) Intangible Assets	100
e) Intangible Assets	100
f) Intangible Assets	100

### 18.1.1.2. Journal entries

- a) Debit Cash for initial investment amount
- b) Credit Cash for investment
- c) Debit Cash and credit Intangible Assets

Debit Cash  
Credit Cash  
Debit Cash and  
Credit Intangible Assets

### 18.1.1.3. Adjustment to the Accounting Equation

Accounting Equation	100,000
Cash	100,000

#### Explanation:

The account was only recognized for the investment value that is the amount of cash, which is the initial investment recognized in the account.

### 18.1.1.4. Adjustment to the Accounting Equation

Debit Cash	100	100,000
Debit Cash	100	100,000

#### Explanation:

Accounting Equation: 100,000 - 100,000 = 0  
100,000 - 100,000 = 0

### 18.1.1.5. Adjustment to the Accounting Equation

Debit Cash	100,000
Debit Cash	100,000

#### Explanation:

Cash: 100,000 - 100,000 = 0  
100,000 - 100,000 = 0

# Chapter 3 Accounting Test Answers Acdseeore

**R Bogdan**



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