

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 Principles Exercises With Answers

Lingjun Ying



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though different sources cite various types of conclusions all of them serve one of these three primary functions 1 summarization this see more

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conclusions should be put to use any time you are writing an essay report or article that proposes or explores an idea issue or event this idea is referred to as a thesis statement and it provides the structure and motivation for the entire piece in other words it answers the why a conclusion on the other see more