

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

Michael Hoelscher



Accounting Principles Exercises With Answers:

Accounting Principles Exercises With Answers Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Accounting Principles Exercises With Answers**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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