

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

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



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Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles Kermit D.

Larson,2004-08 **Accounting Principles and Practice** R. G. Gowans,1994 A text containing complete solutions to all the exercises found in Accounting Principles and Practice 6th edition TAFE Publications 1993 A useful up to date introductory text for teachers and students containing past examination papers questions and answers together with worked examples self help problems and graded exercises The authors have been involved in the teaching of accounting over a number of years

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