

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 Exercises With Answer

Lloyd Morey, William Burtis Castenholz

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Solutions to Problems and Answers to Questions in Principles of Accounting Harry Anson Finney,1923

Solutions to Practice Problems for Accounting, Theory and Practice, Appendices A and B, Volume III (third Year) Roy Bernard Kester,1922 *Wiley CPA Examination Review 2007-2008, Problems and Solutions* Patrick R. Delaney,Ray Whittington,O. Ray Whittington,2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We d like to help Get Even More Information Online You ll find a wide range of aids for doing your best on the CPA exam at wiley com cpa including content updates CPA exam study and test taking tips and more All Wiley CPA Exam Review products are listed on the site *C. P. A. Questions and Answers* Robert Joseph Bennett,Frederick W. Morton,1914 *C.P.A. Problems and Solutions* ,1916 **C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review** Clem Wetzell Collins,1928 **C.P.A. Problems and Solutions** Lloyd Morey,William Burtis Castenholz,1919 **Fundamentals of Investment Appraisal** Martina Röhrich,2014-09-09 How to make sound investment decisions Fundamentals of Investment Appraisal 2nd edition is based on long term experience with students and is written in an easily understood style A case study has been constructed to illustrate all methods discussed The goal of the book is to pace a sure way through the variety of methods in investment appraisal Mathematical basics are specifically explained in detail The book shows clearly why there are different methods in investment appraisal and on where to focus in a given situation As all methods are introduced by the same case study it is easy to compare and evaluate the results The statements in the text are further consolidated by abstracts and evaluations of each of the methods Exercises with extensive solutions will lead to the confidence which is necessary for an ease of handling

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