
Accounting 211 exam 1 Debits and Credits

Assets - correct answer increase with debits
decrease with credit

Liabilities - correct answer decrease with debits
increase with credits

Shareholder's equity - correct answer decrease with debits
increase with credits

Normal balance - correct answer increase side of t-chart

Revenues

Expenses - correct answer increase shareholders' equity = credit
decrease shareholders' equity = debit

The accounting cycle - correct answer 1. Analyze transaction and create journal entries

2. post journal entries to the ledger

3. find balance of ledger accounts and transfer to unadjusted trial balance

list of all accounts in general ledger with each accounts debit and credit balance

4. evaluate any required adjustments and create adjusting journal entries

- Entries made at end of period for:

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