

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

R Sandford



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web oct 29 2021 i andr e weil s foundations of algebraic geometry 1946 and at approximately the same time i ultra algebraic approaches to aspects of at least the algebraic geometry of curves such as claude chevalley s introduction to the theory of algebraic functions of one variable without a picture in the book or even pictorial

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web algebraic number theory is a branch of number theory that uses the techniques of abstract algebra to study the integers rational numbers and their generalizations number theoretic questions are expressed in terms of properties of algebraic objects such as algebraic number fields and their rings of integers finite fields and function fields

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web algebraic number theory studies the arithmetic of algebraic number fields the ring of integers in the number field the ideals and units in the ring of integers the extent to which unique factorization holds and so on

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web authors frazer jarvis provides a self contained and easy to read introduction to algebraic number theory with minimal algebraic prerequisites introduces the theory of ideals in a historical context through the study of the failure of unique factorisation in number fields

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web a standard course in algebraic number theory discusses the proofs of the main results on integral bases discriminants

dedekind rings class groups dirichlet s unit theorem etc in this semester i will instead concentrate on quadratic extensions of the rationals and of the rational function fields and introduce elliptic curves

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web zahlbericht namely lectures on the theory of algebraic numbers by erich hecke 5 this is the book from which i learned the subject although there are no exercises in it to mention andré weil again to improve on hecke in a treatise along classical lines of the theory of algebraic numbers would be a futile and impossible task