

Cengage 1:

Event	Increased with	Transaction
Receipts	Credit entry ✓	Purchased equipment on credit. ✓
Payments	Debit entry ✓	Bank sent a bank check. ✓
Assets	Credit entry ✓	Recorded net income for the year. ✓
Liabilities	Credit entry ✓	Record new shares of company stock. ✓
Retained earnings	Credit entry ✓	Recorded net income for the year. ✓
Equities	Credit entry ✓	Recorded monthly rent expenses. ✓
Expenses	Debit entry ✓	Debit monthly salary expenses. ✓
Dividends	Debit entry ✓	Paid cash dividend. ✓

Required Accounting Equation

Complete the accounting equation below for each transaction. Indicate how the year ends.

- Unrecorded expense incurred.
- Recorded expense for a sale.
- Recorded money from a bank.
- Purchased asset, making a cash down payment and issuing a note for the balance.
- Issued shares for cash.
- Paid cash on for the year.
- Paid a dividend for cash as purchased an investment.
- Sold a building for cash and notes receivable is not quite a sale.
- Record cash dividend for stockholders.
- Paid a salary.

Transaction		Effect	
Increase or decrease asset with credit		Increase or decrease (Debit), decrease or debit more (Debit more Payable)	
a. The company receives from a bank.		Decrease in assets (Debit), increase in liabilities (Debit Payable) ✓	
b. Increase of assets for the year end is 1000.		Increase in assets (Credit), decrease in assets (Debit), increase in liabilities (Debit Payable) ✓	
c. Record of interest expense.		Increase in assets (Debit), increase in equity (Interest Expense) ✓	
d. Cash at bank.		Increase in assets (Debit), increase in equity (Interest Expense) ✓	
e. Increase of dividends for an asset sale.		Decrease in assets (Debit), decrease in equity (Dividends) ✓	
f. Increase of interest for		Increase in assets (Debit), decrease in equity (Interest Expense) ✓	
g. Increase of interest for cash		Decrease in assets (Debit), increase in equity (Interest Expense) ✓	
Transaction	Assets	Liabilities	Equity
1. = (Debit) ✓		= (Debit) Payable	
2. = (Debit) ✓			= (Debit) ✓
3. = (Debit) ✓		= (Debit) Payable ✓	
4. = (Debit) ✓		= (Debit) Payable ✓	
5. = (Debit) ✓			= (Debit) Interest ✓
6. = (Debit) ✓			= (Debit) ✓
7. = (Debit) ✓		= (Debit) Payable ✓	
8. = (Debit) ✓			= (Debit) ✓
9. = (Debit) ✓			= (Debit) ✓
10. = (Debit) ✓			= (Debit) ✓
11. = (Debit) ✓			= (Debit) ✓
12. = (Debit) ✓			= (Debit) ✓

Transaction		Effect	
Increase or decrease asset with credit		Increase or decrease (Debit), decrease or debit more (Debit more Payable)	
a. The company receives from a bank.		Decrease in assets (Debit), increase in liabilities (Debit Payable) ✓	
b. Increase of assets for the year end is 1000.		Increase in assets (Credit), decrease in assets (Debit), increase in liabilities (Debit Payable) ✓	
c. Record of interest expense.		Increase in assets (Debit), increase in equity (Interest Expense) ✓	
d. Cash at bank.		Increase in assets (Debit), increase in equity (Interest Expense) ✓	
e. Increase of dividends for an asset sale.		Decrease in assets (Debit), decrease in equity (Dividends) ✓	
f. Increase of interest for		Increase in assets (Debit), decrease in equity (Interest Expense) ✓	
g. Increase of interest for cash		Decrease in assets (Debit), increase in equity (Interest Expense) ✓	

Answers For Cengage Accounting

**Belverd E. Needles, Needles, Henry R.
Anderson, James C. Caldwell**

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Accounting: An Introduction to Principles and Practice 9ed Edward A. Clarke, Michael Wilson, 2018-09-01 Accounting An Introduction to Principles and Practice 9e is aligned to FNS30315 Certificate III in Accounts Administration The content is organised around the assessment requirements for each unit of competency supporting compliance with the VET Quality Framework and the Financial Services Training Package The student friendly text includes diagrams to demonstrate electronic forms of documentation and transfer of funds The importance of thorough authorisation and checking procedures to verify the accuracy and authenticity of a transaction is also incorporated in diagrams and throughout the chapter In this latest edition the payroll chapter has been updated in line with current minimum wage rates and using 2017/18 income tax rates the most current at the time of updating the book New print versions of this book come with bonus online study tools on the CourseMate Express platform Learn more about the online tools cengage.com/au/learning/solutions *An Introduction to Accounting: Accountability in Organisations and Society* Craig Deegan, 2019-06-01 Written by one of ANZ's premier sustainability and social accounting academics An Introduction to Accounting Accountability in Organisations and Society brings today's accounting hot topics of corporate accountability sustainability and social responsibility to life with the only complete textbook created from the ground up for these modern accounting teaching and learning concepts An Introduction to Accounting Accountability in Organisations and Society takes a unique approach in embracing from the start the notion of accountability for the environment and sustainability in accounting the structure content and learning activities provide students with an understanding of accounting's pervasive and transformative role as a social practice and organisational driver It shows that environments ideas and values change the interconnectivity of society that the planet must be respected as a resource and that people are affected influenced by the information they receive and the way it is presented It is emphasised that accounting and accountability are key aspects of every person's life and that the practice of accounting while often being seen as very technical in nature has many social implications Learning accounting through the lens of sustainability and the environment embeds this perspective in students' minds so that in their careers they will actively seek and use accounting information to make decisions that take into consideration accountability for the environment Premium online teaching and learning tools are available on the MindTap platform Learn more about the online tools here cengage.com/au/mindtap **Diploma in Management - City of London College of Economics - 3 months - 100% online / self-paced** City of London College of Economics, Overview The ultimate management course Do not only become a manager become a leader Content What managers do Hiring and retaining the very best people Motivating employees Coaching and development Setting goals Working with teams Including interviews Case studies Worksheets Cutting edge techniques etc Duration 3 months Assessment The assessment will take place on the basis of one assignment at the end of the course Tell us when you feel ready to take the exam and we'll send you the assignment questions Study material The study material will be

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