

Cengage 1:

Event	Increased with	Transaction
Receipts	Credit entry ✓	Purchased equipment on credit. ✓
Payments	Debit entry ✓	Bought out a bank loan. ✓
Assets	Credit entry ✓	Recorded net income for the year. ✓
Liabilities	Debit 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 ✓	Record 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.		Decrease or increase (Debit), decrease or total more (Increase) Payables	
a. The company receives from a bank.		Decrease in assets (Cash), increase in liabilities (Bank Payables) ✓	
b. Increase of assets for the year end is 1000.		Increase in assets (Cash), decrease in assets (Cash), increase in liabilities (Bank Payables) ✓	
c. Record of interest expense.		Increase in assets (Cash), increase in equity (Interest Revenue) ✓	
d. Cash at bank.		Increase in assets (Cash), increase in equity (Interest Revenue) ✓	
e. Increase of dividends for an asset sale.		Decrease in assets (Cash), decrease in equity (Dividends) ✓	
f. Increase of interest for cash.		Increase in assets (Cash), decrease in equity (Interest Revenue) ✓	
Transaction		Effect	
1. = (Debit) ✓		= (Credit) Payables	= (Debit) ✓
2. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
3. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
4. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
5. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
6. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
7. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
8. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
9. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
10. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
11. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓
12. = (Credit) ✓		= (Credit) Payables ✓	= (Debit) ✓

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

Answers For Cengage Accounting

Lei Huang



Answers For Cengage Accounting:

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Financial and Management Accounting Diamond, Hansen, 1994 This text is written to be used in the first year accounting course undergraduate or graduate that covers either two semesters or three quarters This book will be ideal for your course if you want to decrease the emphasis on bookkeeping and increase emphasis on analysis and decision making Includes coverage of the latest information ABC JIT life cycle costing strategic costing and activity based responsibility Each chapter contains ethics problems case studies and a cumulative problem on financial statement analysis Solutions Manual, Accounting Chs. 1-17 Charles Warren, Reeve, Fess, 2004 Principles of Accounting Belverd E. Needles, Needles, Henry R. Anderson, James C. Caldwell, 1990-05 MBA in Finance - City of London College of Economics - 10 months - 100% online / self-paced City of London College of Economics, Overview You will be taught all skills and knowledge you need to become a finance manager respectfully investment analyst portfolio manager Content Financial Management Investment Analysis and Portfolio Management Management Accounting Islamic Banking and Finance Investment Risk Management Investment

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