

# Unit 2: Wiley Plus (Accounting Principles)

Many transactions for the following business affect more than one account. Select the account(s) affected by each transaction.

Account(s) affected:	<input type="text" value="Cash"/>	<input type="button" value="OK"/>
Asset	<input type="text" value="Cash"/>	<input type="button" value="OK"/>
Liability	<input type="text" value="Accounts Payable"/>	<input type="button" value="OK"/>
Equity	<input type="text" value="Retained Earnings"/>	<input type="button" value="OK"/>
Account(s) affected:	<input type="text" value="Cash"/>	<input type="button" value="OK"/>
Asset	<input type="text" value="Cash"/>	<input type="button" value="OK"/>
Liability	<input type="text" value="Accounts Payable"/>	<input type="button" value="OK"/>
Equity	<input type="text" value="Retained Earnings"/>	<input type="button" value="OK"/>

Journalize the following transactions for the corporation. Select the account(s) affected by each transaction and indicate the effect of each transaction on assets, liabilities, and owner's equity. Use debits and credits to indicate which account(s) is/are debited and which account(s) is/are credited.

Transaction	Account(s) affected and direction of account change
1. Cash is received from a customer.	<input type="text" value="Cash (debit), Accounts Receivable (credit)"/>
2. Cash is paid to a supplier.	<input type="text" value="Accounts Payable (debit), Cash (credit)"/>
3. Cash is paid to a customer.	<input type="text" value="Cash (debit), Accounts Receivable (credit)"/>
4. Cash is received from a customer.	<input type="text" value="Cash (debit), Accounts Receivable (credit)"/>
5. Cash is paid to a supplier.	<input type="text" value="Accounts Payable (debit), Cash (credit)"/>

# Wiley Plus Answers Accounting Principles Chap 21

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