

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, including the effects of each transaction on assets, liabilities, and owner's equity. Use debits and credits to record the effects of each transaction. Record a zero (0) if not affected.

Transaction	Account(s) affected and increase or decrease of account(s)
1. Cash is received from a customer.	<input type="text" value="Cash (asset) increases, Accounts Receivable (asset) decreases"/>
2. Cash is paid to a supplier.	<input type="text" value="Cash (asset) decreases, Accounts Payable (liability) decreases"/>
3. Cash is paid to a shareholder.	<input type="text" value="Cash (asset) decreases, Dividends (equity) decreases"/>
4. Cash is received from a shareholder.	<input type="text" value="Cash (asset) increases, Common Stock (equity) increases"/>
5. Cash is paid to a shareholder.	<input type="text" value="Cash (asset) decreases, Dividends (equity) decreases"/>

Wiley Plus Answers Accounting Principles Chap 21

Judd E. Hollander



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