

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:		
cash		
accounts payable		
equity		
accounts receivable		
owner's capital		
equity with owner's drawings		
owner's capital		

Journalize the following using the format below. Select the account(s) affected by each transaction and indicate the effect of each transaction on equity, liabilities, and owner's equity. Use debits and credits to indicate which account(s) increase(s) and which account(s) decrease(s).

Transaction	Account(s) affected and increase or decrease of equity account
1. Cash is received from a customer.	Accounts receivable increases, cash increases
2. Cash is paid to a supplier.	Cash decreases, accounts payable increases
3. Cash is paid to a supplier.	Cash decreases, accounts payable increases
4. Cash is paid to a supplier.	Cash decreases, accounts payable increases
5. Cash is paid to a supplier.	Cash decreases, accounts payable increases

Wiley Plus Answers Accounting Principles Chap 21

**Robyn Moroney, Fiona Campbell, Jane
Hamilton, Valerie Warren**



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