

# 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		
accounts with owner's capital		
owner's equity		

Record the following items for the business. Select the account(s) affected by each transaction and indicate the effect of each transaction on assets, liabilities, and owner's equity. For example, the first column for the first transaction is "increased assets" and the second column is "increased owner's equity".

Transaction	Account(s) affected	Effect on assets, liabilities, and owner's equity
1. Cash is received from a customer.		
2. Accounts receivable is increased.		
3. Cash is paid to a supplier.		
4. Accounts payable is increased.		
5. Cash is paid to the owner.		

# Wiley Plus Accounting Principles Anser Key

**Raymond N. Johnson, Laura Davis  
Wiley, Robyn Moroney, Fiona  
Campbell, Jane Hamilton**



## **Wiley Plus Accounting Principles Anser Key:**

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