

Cengage 1:

Event	Increased with	Transaction
Receipts	Credit entry ✓	Purchased equipment on credit ✓
Payments	Debit entry ✓	Bank sent a bank check ✓
Assets	Credit entry ✓	Recorded net income for the year ✓
Liabilities	Credit entry ✓	Record new shares of company stock ✓
Retained earnings	Credit entry ✓	Recorded net income for the year ✓
Revenue	Credit entry ✓	Recorded monthly rent revenue ✓
Expenses	Debit entry ✓	Record monthly salary expenses ✓
Dividends	Debit entry ✓	Record stock dividend ✓

Required Accounting Equation

Complete the accounting equation for each transaction. Indicate how the year ends.

- Unrecorded revenue received
- Unrecorded 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 wages for the year
- Paid a dividend for cash as purchased an investment
- Sold a building for cash and notes receivable is not quite as good
- Recorded dividends for stockholders
- Paid a salary

Transaction		Effect	
Increase or decrease asset with credit		Increase or decrease (Asset), decrease or debit note (Liabilities Payable)	
a. The money received from a sale		Decrease in assets (Cash), increase in liabilities (Notes Payable) ✓	
b. Increase or decrease the note sent to bank		Increase in assets (Cash), decrease in assets (Cash), increase in liabilities (Notes Payable) ✓	
c. Record of interest expense		Decrease in assets (Cash), increase in equity (Interest Expense) ✓	
d. Cash at bank		Decrease in assets (Cash), increase in equity (Interest Expense) ✓	
e. Increase or decrease for an asset sale		Decrease in assets (Cash), decrease in equity (Dividends) ✓	
f. Increase or decrease for cash		Decrease in assets (Cash), decrease in equity (Dividends Expense) ✓	
Transaction		Effect	
1. = (Dividends)		= (Assets, no Payable)	
2. = (Cash) ✓		3. ✓	4. (Decrease) ✓
5. = (Cash) ✓		6. (Cash Payable) ✓	7. ✓
8. = (Cash) ✓		9. (Notes Payable) ✓	10. ✓
11. = (Cash) ✓		12. ✓	13. (Capital Stock) ✓
14. = (Cash) ✓		15. ✓	16. (Expense) ✓
17. = (Cash) ✓		18. (Liabilities Payable) ✓	19. ✓
20. = (Cash) ✓		21. ✓	22. ✓
23. = (Expense, nonrecurrent) ✓			
24. = (Dividends) ✓			
25. = (Cash) ✓		26. ✓	27. (Dividends) ✓
28. = (Cash) ✓		29. ✓	30. (Expense) ✓

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f. Increase or decrease for cash		Decrease in assets (Cash), decrease in equity (Dividends Expense) ✓	

Answers For Cengage Accounting

Edward A. Clarke, Michael Wilson



Answers For Cengage Accounting:

Accounting: An Introduction to Principles and Practice 9ed Edward A. Clarke, Michael Wilson, 2018-09-01

Accounting An Introduction to Principles and Practice 9e is aligned to FNS30315 Certificate III in Accounts Administration. The content is organised around the assessment requirements for each unit of competency supporting compliance with the VET Quality Framework and the Financial Services Training Package. The student friendly text includes diagrams to demonstrate electronic forms of documentation and transfer of funds. The importance of thorough authorisation and checking procedures to verify the accuracy and authenticity of a transaction is also incorporated in diagrams and throughout the chapter. In this latest edition the payroll chapter has been updated in line with current minimum wage rates and using 2017/18 income tax rates the most current at the time of updating the book. New print versions of this book come with bonus online study tools on the CourseMate Express platform. Learn more about the online tools cengage.com/au/learning/solutions

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Financial Accounting: An Integrated Approach Ken Trotman,Elizabeth Carson,2018-01-01 Trotman s Financial Accounting An Integrated Approach incorporates comprehensive coverage of financial accounting in Australia and includes new issues in sustainability as well as current and emerging issues while building upon the approachable user friendly Australian focused style of previous editions This new edition continues to provide students with a detailed understanding of the accounting framework in a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting Drawing on topical source documents and newspaper articles Financial Accounting An Integrated Approach 7e makes accounting interesting and relevant

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An Introduction to Accounting: Accountability in Organisations and Society Craig Deegan,2019-06-01 Written by one of ANZ s premier sustainability and social accounting academics An Introduction to Accounting Accountability in Organisations and Society brings today s accounting hot topics of corporate accountability sustainability and social responsibility to life with the only complete textbook created from the ground up for these modern accounting teaching and learning concepts An Introduction to Accounting Accountability in Organisations and Society takes a unique approach in embracing from the start the notion of accountability for the environment and sustainability in accounting the structure content and learning activities provide students with an

understanding of accounting's pervasive and transformative role as a social practice and organisational driver. It shows that environments, ideas and values change the interconnectivity of society; that the planet must be respected as a resource and that people are affected/influenced by the information they receive and the way it is presented. It is emphasised that accounting and accountability are key aspects of every person's life and that the practice of accounting, while often being seen as very technical in nature, has many social implications. Learning accounting through the lens of sustainability and the environment embeds this perspective in students' minds so that in their careers they will actively seek and use accounting information to make decisions that take into consideration accountability for the environment. Premium online teaching and learning tools are available on the MindTap platform. Learn more about the online tools here: cengage.com/au/mindtap

Company Accounting - Prepare Financial Reports for Corporate Entities Alexander Douglas Mills, 2017-09-12
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Managerial Accounting is characterised by a strong pedagogical framework and a dynamic and practical approach that directly demonstrates how students can develop their careers in real life. The text introduces students to the underlying concepts and applications of management accounting tools based on the traditional allocation approach and absorption costing method and uses Staircase exercises in each chapter to build knowledge and help learners to link the content between chapters as they progress through the book. This title uses easy-to-understand, student-friendly language, uncomplicated examples, a logical discussion of concepts that matches student learning processes and clear visual explanations that support student understanding. **Solutions Manual, Accounting Chs. 1-17** Charles Warren, Reeve, Fess, 2004

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