# SOLUTIONS TO BRIEF EXERCISES

#### **BRIEF EXERCISE 2.1**

		(a) Debit Effect	(b) Credit Effect	(c) Normal Balance
1.	Accounts Payable	Decrease	Increase	Credit
2.	Advertising Expense	Increase	Decrease	Debit
З.	Service Revenue	Decrease	Increase	Credit
4.	Accounts Receivable	Increase	Decrease	Debit
5.	Owner's Capital	Decrease	Increase	Credit
6.	Owner's Drawings	Increase	Decrease	Debit
11/05/1	BT: C. Difficulty: Fasy TOT: 7 min. Ad	CSR: None AICPA FC: I	Reporting IMA: Report	ina

#### **BRIEF EXERCISE 2.2**

		Account Debited	Account Credited
June	1	Cash	Owner's Capital
	2	Equipment	Accounts Payable
	3	Rent Expense	Cash
	12	Accounts Receivable	Service Revenue
COLD RT	C Date	Souther Flame TOT: 5 min. AACSR: None.	ALCDA EC: Deporting IMA: Deporting

#### **BRIEF EXERCISE 2.3**

June 1 5,000	Owner's Capital	5,000
2 3,600	Equipment Accounts Payable	3,600
3	Rent Expense	800
12	Accounts Receivable	400

# **Solution To Brief Exercises Chapter 2 Kimmel**

Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso

## **Solution To Brief Exercises Chapter 2 Kimmel:**

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