

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
3.	Service Revenue	Decrease	Increase	Credit
4.	Accounts Receivable	Increase	Decrease	Debit
5.	Common Stock	Decrease	Increase	Credit
6.	Dividends	Increase	Decrease	Debit

BRIEF EXERCISE 2-2

	<u>Account Debited</u>	<u>Account Credited</u>
June 1	Cash	Common Stock
2	Equipment	Accounts Payable
3	Rent Expense	Cash
12	Accounts Receivable	Service Revenue

BRIEF EXERCISE 2-3

June 1	Cash	4,000	
	Common Stock		4,000
2	Equipment	1,200	
	Accounts Payable		1,200
3	Rent Expense	800	
	Cash		800
12	Accounts Receivable	300	
	Service Revenue		300

Solutions Manual To Financial Accounting 9e

N Colangelo



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