

Chapter 6—Test 2 Answers

- A** 1. Tracey Sullivan begins business on May 1, 20—, with the following assets and liabilities: Cash, \$5 000; Accounts Receivable from Atkinson & Sons, \$500; Land, \$40 000; Building, \$100 000; Office Equipment, \$6800; Accounts Payable to Statton Builders, \$2000; Mortgage on Building, \$50 000. Record the opening entry for Tracey Sullivan in the two-column general journal.

GENERAL JOURNAL						PAGE 1			
DATE	PARTICULARS	P.R.	DEBIT				CREDIT		
May 20—	1 Bank		5	0	0	0	—		
	A/R—Atkinson & Son			5	0	0	—		
	Land		40	0	0	0	—		
	Building		100	0	0	0	—		
	Office Equipment		6	8	0	0	—		
	A/P Statton Builders							2	0
	Mortgage Payable							50	0
	T. Sullivan, Capital							100	3
	Opening entry								

- K/U** 2. Indicate whether each of the following statements is true or false by entering a T or an F in the space provided. Explain the reason for each F response in the space provided.

- A. All accounting entries are based on source documents. T
- B. The ledger is often called the book of original entry. F
The journal is called the book of original entry.
- C. When a company issues a sales invoice to a customer, this invoice becomes a purchase invoice in the customer's books. T
- D. At least three accounts are affected by a compound journal entry. T
- E. For all bank debit memos received, the accounting entry will be a debit to Bank. F
The entry will be a credit to Bank.

Southwestern 2accounting 7th Edition Answers

Mehran Nejati



Southwestern 2accounting 7th Edition Answers:

Accounting: Business Reporting for Decision Making, 7th Edition Jacqueline Birt, Keryn Chalmers, Suzanne Maloney, Albie Brooks, Judy Oliver, David Bond, 2020-01-21 The seventh edition of Birt's Accounting textbook is designed for the core accounting unit in a business or commerce degree. Many students who plan to major in soft side disciplines such as marketing or human resource management need a clear and accessible text that emphasises the relevance of accounting to business. The Accounting interactive e-text features a range of instructional media content designed to provide students with an engaging learning experience. This includes practitioner videos from Ernst Young, animated work problems and questions with immediate feedback. Birt's unique resource can also form the basis of a blended learning solution for lecturers.

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