Accounting 211 exam 1 Debits and Credits

Assets - correct answer increase with debits decrease with credit

Liabilities - correct answer decrease with debits increase with credits

Shareholder's equity - correct answer decrease with debits increase with credits

Normal balance - correct answer increase side of t-chart

Revenues

Expenses - correct answer increase shareholders' equity = credit decrease shareholders' equity = debit

The accounting cylice - correct answer 1. Analyze transaction and create journal entries

- 2. post journal entries to the ledger
- 3. find balance of ledger accounts and transfer to unadjusted trial balance

"list of all accounts in general ledger with each accounts debit and credit balance"

- 4. evaluate any required adjustments and create adjusting journal entries
- Entires made at end of period for:

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Liying Dong

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<u>Pacific Digest</u>,1933 <u>Editor & Publisher</u>,1943 The fourth estate **The Northwestern Miller**,1925 **ACCT 211 EXAM 1 KEY C.2**,

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