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1.

award:
1 out of
1 point

Exercise 2-1 Identifying type and normal balances of accounts L.O. C3, C5

For each of the following (1) identify the type of account as an asset, liability, equity, revenue, or expense, (2) select debit (Dr.) or credit (Cr.) to identify the kind of entry that would increase the account balance, and (3) identify the normal balance of the account.

Account	Type of Account	Increase (Dr. or Cr.)	Normal Balance
a. Accounts Payable	Liability ✓	Credit ✓	Credit ✓
b. Postage Expense	Expense ✓	Debit ✓	Debit ✓
c. Prepaid Insurance	Asset ✓	Debit ✓	Debit ✓
d. Land	Asset ✓	Debit ✓	Debit ✓
e. Owner Capital	Equity ✓	Credit ✓	Credit ✓
f. Accounts Receivable	Asset ✓	Debit ✓	Debit ✓
g. Owner Withdrawals	Equity ✓	Debit ✓	Debit ✓
h. Cash	Asset ✓	Debit ✓	Debit ✓
i. Equipment	Asset ✓	Debit ✓	Debit ✓
j. Fees Earned	Revenue ✓	Credit ✓	Credit ✓
k. Wages Expense	Expense ✓	Debit ✓	Debit ✓
l. Unearned Revenue	Liability ✓	Credit ✓	Credit ✓

Exercise 2-1 Identifying type and normal balances of accounts L.O. C3, C5

For each of the following (1) identify the type of account as an asset, liability, equity, revenue, or expense, (2) select debit (Dr.) or credit (Cr.) to identify the kind of entry that would increase the account balance, and (3) identify the normal balance of the account.

Account	Type of Account	Increase (Dr. or Cr.)	Normal Balance
a. Accounts Payable	Liability	Credit	Credit
b. Postage Expense	Expense	Debit	Debit
c. Prepaid Insurance	Asset	Debit	Debit
d. Land	Asset	Debit	Debit
e. Owner Capital	Equity	Credit	Credit
f. Accounts Receivable	Asset	Debit	Debit
g. Owner Withdrawals	Equity	Debit	Debit
h. Cash	Asset	Debit	Debit
i. Equipment	Asset	Debit	Debit
j. Fees Earned	Revenue	Credit	Credit
k. Wages Expense	Expense	Debit	Debit
l. Unearned Revenue	Liability	Credit	Credit

Fundamental Accounting Principles 21st Excel Answers

Ed Bowker Staff, Staff Bowker, Ed



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Choose and Focus Ulrike Schaede, 2011-01-15 Between 2002 and 2008 Japan's economy saw constant expansion a record among the world's advanced economies and Japan's longest period of economic growth since World War II. This remarkable achievement came about because of a transformation of Japanese business practices. This transformation was guided by strategies that enabled Japan's leading corporations previously diversified to an exceptionally high degree to become leaner, more nimble, and more competitive at home and in the global economy. In *Choose and Focus*, the first in-depth account of this strategic inflection point in Japanese business, Ulrike Schaede argues that the emerging practices and attitudes have created a New Japan. Drawing on profiles of several corporations including Panasonic, Takeda, and Astellas, Softbank, kakaku.com, and SBI E-Trade, Schaede explains how the fundamental principles of Japan's economy have been overturned. *Choose and Focus* strategies whereby corporations concentrate on core areas and spin off unrelated businesses have completely altered the strategic logic of Japan's previous industrial architecture. These surprisingly aggressive moves, Schaede finds, have created new market opportunities for start-up enterprises and foreign investors as well as a wave of mergers, acquisitions, and hostile takeovers that have shaken Japanese companies out of complacency. Unlike the advances made by Japanese firms in the 1970s and 1980s, the current transformation is taking root in component and materials industries rather than in consumer products. Because of the relative obscurity of the changes and the overshadowing story of China's ascent, the Japanese corporate revolution has gone largely unnoticed among Western observers. *Choose and Focus* is required reading for anyone doing business in Japan or trying to understand how contemporary Japanese business works and how Japanese corporations have reinvented themselves to face the challenges and realize the opportunities of the 21st century. **Airport**

Engineering Norman J. Ashford, Saleh Mumayiz, Paul H. Wright, 2011-04-06 First published in 1979, *Airport Engineering* by Ashford and Wright has become a classic textbook in the education of airport engineers and transportation planners. Over the past twenty years, construction of new airports in the US has waned as construction abroad boomed. This new edition of *Airport Engineering* will respond to this shift in the growth of airports globally with a focus on the role of the International Civil Aviation Organization (ICAO) while still providing the best practices and tested fundamentals that have made the book successful for over 30 years. *Forthcoming Books* Rose Arny, 2003 **The CPA Journal**, 2008 *Resources in Education*, 1999-04 *The Accountants Digest* Leland Lawrence Briggs, 1954 *Computerworld*, 2000-10-30 For more than 40 years, *Computerworld* has been the leading source of technology news and information for IT influencers worldwide. *Computerworld's* award-winning Web site, *computerworld.com*, twice-monthly publication, focused conference series, and custom research form the hub of the world's largest global IT media network. *Books In Print 2004-2005* Ed Bowker, Staff, Staff Bowker, Ed, 2004 **InfoWorld**, 2000-04-10 *InfoWorld* is targeted to senior IT professionals. Content is segmented into Channels and Topic Centers. *InfoWorld* also celebrates people, companies, and projects. 2005 National Home Improvement Estimator Ben

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