

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	0
		Mortgage Payable							50	0	0
		T. Sullivan, Capital							100	3	0
		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.

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Daniela Niemeyer



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