- A parabación mente Dioculte em nuclome mentemente no tue Encellmente en Pari e di tuera entimenincome tax return, which helps the government calculate the amount of income tax the bussiness owers.
  - 17. Drawings are not included on the income statement because they are not always directly related to earning revenue or to supporting revenue-making activities.
- A chart of accounts is a list of the ledger accounts and their account numbers in ledger order.
- This text uses a three-digit account numbering system. Assets are numbered in the 100s. Liabilities are numbered in the 200s. Capital and Drawings are numbered in the 300s. Revenues are numbered in the 400s. Expenses are numbered in the 500s.
- 20. An asset account normally has a debit balance. A liability account normally has a credit balance. A Revenue account normally has a credit balance. An Expense account normally has a debit balance. The Drawings account normally has a debit balance. The Capital account normally has a credit balance.
- 21. The Capital account will normally contain the beginning equity figure and new investments from the owner.

#### SECTION 5.1 EXERCISES (page 141) Exercise I, p. 141

- A The heading should use Mayfare Plumbing instead of the owner's name.
  - Mavfare Plumbing should be the first line in the heading.
  - Income Statement should be the second line of the heading.
  - The third line of the heading should have Year Ended before the date, since it covers a period of time not a single date.
  - The Capital account should not be listed on the income statement.
  - · There is only one revenue account, so the revenue total should be listed in the right column on the same line as Sales and Service.
  - Add a blank line between Total Revenue and Operating Expense
  - The Drawings account should not be included on the income statement.
  - Gas and Oil should be written as Gas and Oil Expense.
  - Utilities should be written as Utilities Expense.
  - Total expenses should be \$32.519.62.
  - Net income should be \$74 896.38.
  - · Change Net Profit to Net Income.

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Chapter 3 The Expanded Ledger: Revenue, Expense, and Drawings 79

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