

12e FINANCIAL ACCOUNTING

Warren • Reeve • Duchac

Example Exercise 2-3 Missing Amount from an Account

On March 3, the cash account balance was \$22,000. During March, cash receipts totaled \$245,000 and the March 31 balance was \$109,500. Determine the cash payments made during March.

Follow My Example 2-3

Using the following T account, solve for the amount of cash payments indicated by T below.

	Cash	
Mar. 3 Bal.	22,000	
Cash receipts	245,000	
Mar. 31 Bal.	109,500	

$$22,000 + 245,000 - 109,500 = \text{Cash payments}$$

$$\text{Cash payments} = \$22,000 + \$245,000 - \$109,500 = \$157,500$$

Principles-Based PE 2-5A, PE 2-5B

Practice Exercises

- PE 2-5A** Rules off debit and credit and is known for credit account debitors. It is debit only, so full credit debit and credit entries.
1. Accounts Receivable
2. Accounts Payable
3. Notes Payable
- PE 2-5B** Rules off debit and credit and is known for credit account debitors. It is debit only, so full credit debit and credit entries.
1. Accounts Payable
2. Cash
3. Notes Receivable, Financing
- PE 2-5C** Journal entry for cash purchase. Program is journal entry for the purchase paying \$5,000 cash and the remainder is a credit.
- PE 2-5D** Journal entry for cash purchase. Program is journal entry for the purchase \$5,000 cash and the remainder is a credit.
- PE 2-5E** Journal entry for cash purchase. Program is journal entry for the purchase \$5,000 cash and the remainder is a credit.
- PE 2-5F** Journal entry for cash purchase. Program is journal entry for the purchase \$5,000 cash and the remainder is a credit.
- PE 2-5G** Journal entry for cash purchase. Program is journal entry for the purchase \$5,000 cash and the remainder is a credit.
- PE 2-5H** Journal entry for cash purchase. Program is journal entry for the purchase \$5,000 cash and the remainder is a credit.

Dr. Cr. Accounts receivable is a debit and is known for the debit side of the account.

Dr. Cr. Cash is a debit and is known for the debit side of the account. This account is debited to \$5,000 because \$5,000 is cash and is \$5,000 because \$5,000 is cash.

Dr. Cr. Accounts payable is a credit and is known for the credit side of the account.

Dr. Cr. Accounts payable is a credit and is known for the credit side of the account.

Learning Objectives

- LO1 Identify the accounting cycle and its steps.
- LO2 Identify the accounting cycle and its steps.
- LO3 Identify the accounting cycle and its steps.
- LO4 Identify the accounting cycle and its steps.
- LO5 Identify the accounting cycle and its steps.
- LO6 Identify the accounting cycle and its steps.
- LO7 Identify the accounting cycle and its steps.
- LO8 Identify the accounting cycle and its steps.
- LO9 Identify the accounting cycle and its steps.
- LO10 Identify the accounting cycle and its steps.

At a Glance 2

Accounting cycle steps and their debits and credits.

Step 1: Analyze the accounting cycle and its steps.

Step 2: Journalize the accounting cycle and its steps.

Step 3: Post the accounting cycle and its steps.

Step 4: Prepare the accounting cycle and its steps.

Step 5: Prepare the accounting cycle and its steps.

Step 6: Prepare the accounting cycle and its steps.

Step 7: Prepare the accounting cycle and its steps.

Step 8: Prepare the accounting cycle and its steps.

Step 9: Prepare the accounting cycle and its steps.

Step 10: Prepare the accounting cycle and its steps.

Financial Accounting Warren Reeve Duchac 12e Answers

SJ Ball



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