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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 ✓

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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

Minjie Lin



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