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# Accounting 211 exam 1 Debits and Credits

Assets - correct answer increase with debits  
decrease with credit

Liabilities - correct answer decrease with debits  
increase with credits

Shareholder's equity - correct answer decrease with debits  
increase with credits

Normal balance - correct answer increase side of t-chart

Revenues

Expenses - correct answer increase shareholders' equity = credit  
decrease shareholders' equity = debit

The accounting cycle - correct answer 1. Analyze transaction and create journal entries

2. post journal entries to the ledger

3. find balance of ledger accounts and transfer to unadjusted trial balance

\*list of all accounts in general ledger with each accounts debit and credit balance\*

4. evaluate any required adjustments and create adjusting journal entries

- Entries made at end of period for:

# Accounting 211 Final Exam Answers

**G Thomas**



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