

**Weygandt Accounting Principles, 12e**  
**Chapter Two**  
**Solutions to Challenge Exercises**

**Challenge Exercise 2-1 – Solution**  
**1.**

1	Cash.....	25,000	
	Owner's Capital .....		25,000
2	No entry, not a transaction		
3	Equipment.....	2,900	
	Cash.....		700
	Accounts Payable .....		2,200
6	Cash.....	600	
	Accounts Receivable .....	3,000	
	Service Revenue.....		3,600
27	Accounts Payable .....	900	
	Cash.....		900
30	Salaries and Wages Expense.....	2,300	
	Cash.....		2,300
31	Cash.....	1,200	
	Accounts Receivable .....		1,200

2. The October 31 balance of Accounts Payable is \$1,300 (\$2,200 - \$900), and would be reported in the liabilities section of the balance sheet.

3. The October 31 balance of Accounts Receivable is \$1,800 (\$3,000 - \$1,200), and would be reported in the assets section of the balance sheet.

# Accounting Principles Solutions Exercises

**Jerry J. Weygandt**



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*Solutions Manual for Fundamental Accounting Principles* William W. Pyle,John Arch White,Kermit D. Larson,1978

**Solutions Manual** Jack L. Smith,Robert M. Keith,William L. Stephens,1983      **Solutions Manual II, Chapters 14-28 to Accompany Fundamental Accounting Principles, Eleventh Edition** Kermit D. Larson,William W. Pyle,1987  
*Solutions Manual to Accompany Accounting Principles* Roger H. Hermanson,James Don Edwards,Michael Maher,1992

**Accounting Principles** Andrew D. Braden,Robert G. Allyn,1963      *Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles* Kermit D. Larson,2004-08      **Solutions Manual to Accompany Accounting Principles** Jerry J. Weygandt,2008      **Solutions Manual, Volume II, Chapters 15-28, to Accompany Fundamental Accounting Principles** Kermit D. Larson,1990

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