

- Of the six companies, which business relies most heavily on creditor financing?
- Of the six companies, which business relies most heavily on equity financing?
- Which two companies indicate the greatest risk?
- Which two companies earn the highest return on assets?
- Which one company would investors likely prefer based on the risk-return relation?



PROBLEM SET A

Karla Tanner opens a web consulting business called Linkworks and completes the following transactions in its first month of operations.

Problem 2-1A

Preparing and posting journal entries; preparing a trial balance

Q C A1 P1 P2

ASSET

1. Tanner invests \$80,000 cash along with office equipment valued at \$25,000 in the company in exchange for common stock.
2. The company prepaid \$7,000 cash for twelve months' rent for office space. (Hint: Debit Prepaid Rent for \$7,000.)
3. The company made credit purchases for \$8,000 in office equipment and \$7,500 in office supplies. Payment is due within 10 days. **PAYABLE**
4. The company completed services for a client and immediately received \$4,000 cash.
5. The company completed a \$6,000 project for a client, and will be paid within 30 days.
6. The company paid \$11,600 cash to settle the account payable incurred on April 3.
7. The company paid \$2,400 cash for the premium on a 12-month insurance policy. (Hint: Debit Prepaid Insurance for \$2,400.)
8. The company received \$4,400 cash in partial payment for a client's account payable.
9. The company completed work for another client for \$2,800.
10. The company paid \$5,500 cash in dividends.
11. The company purchased \$600 of additional office supplies.
12. The company paid \$433 cash for this month's utility bill.

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**Needles,Edward H. Julius,Marian
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emphasised that accounting and accountability are key aspects of every person's life and that the practice of accounting while often being seen as very technical in nature has many social implications. Learning accounting through the lens of sustainability and the environment embeds this perspective in students' minds so that in their careers they will actively seek and use accounting information to make decisions that take into consideration accountability for the environment. Premium online teaching and learning tools are available on the MindTap platform. Learn more about the online tools here: cengage.com.au/mindtap

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