

- 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

- APRIL**
- Tanner invests \$80,000 cash along with office equipment valued at \$25,000 in the company in exchange for common stock.
  - The company prepaid \$7,000 cash for twelve months' rent for office space. (Hint: Debit Prepaid Rent for \$7,000.)
  - The company made credit purchases for \$8,000 in office equipment and \$7,500 in office supplies. Payment is due within 10 days. **PAYABLE**
  - The company completed services for a client and immediately received \$4,000 cash.
  - The company completed a \$6,000 project for a client, and will be paid within 30 days.
  - The company paid \$13,600 cash to settle the account payable incurred on April 3.
  - The company paid \$2,400 cash for the premium on a 12-month insurance policy. (Hint: Debit Prepaid Insurance for \$2,400.)
  - The company received \$4,400 cash in partial payment for a client's account receivable.
  - The company completed work for another client for \$2,800.
  - The company paid \$5,500 cash in dividends.
  - The company purchased \$600 of additional office supplies.
  - The company paid \$433 cash for this month's utility bill.

# Cengage Accounting Study Guide Answers

**Kenton E. Ross, Robert M. Swanson**



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