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**CHAPTER 2
ANALYZING TRANSACTIONS**

DISCUSSION QUESTIONS

1. An account is a form designed to record changes in a particular asset, liability, owner's equity, revenue, or expense. A ledger is a group of related accounts.
2. The terms *debit* and *credit* may signify either an increase or a decrease, depending upon the nature of the account. For example, debits signify an increase in asset and expense accounts but a decrease in liability, owner's capital, and revenue accounts.
3.
 - a. Assuming no errors have occurred, the credit balance in the cash account resulted from drawing checks for \$1,850 in excess of the amount of cash on deposit.
 - b. The \$1,850 credit balance in the cash account as of December 31 is a liability owed to the bank. It is usually referred to as an "overdraft" and should be classified on the balance sheet as a liability.
4.
 - a. The revenue was earned in October.
 - b.
 - (1) Debit Accounts Receivable and credit Fees Earned or another appropriately titled revenue account in October.
 - (2) Debit Cash and credit Accounts Receivable in November.
5. No. Errors may have been made that had the same erroneous effect on both debits and credits, such as failure to record and/or post a transaction, recording the same transaction more than once, and posting a transaction correctly but to the wrong account.
6. The listing of \$9,800 is a transposition; the listing of \$100 is a slide.

Warren Reeve Accounting 9e Solution Manual

**Carl S. Warren, James M. Reeve, Philip
E. Fess**



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Solutions Manual, Accounting Chs. 1-17 Charles Warren,Reeve,Fess,2004 *Solutions Manual, Accounting Chs. 18-25* Carl S. Warren,Charles Warren,James M. Reeve,Fess,2004-02 **Ch 1-12 W/Wrkppr-Acct** Warren/Reeve/Fess,Carl S. (Carl S. Warren) Warren,James M. Reeve,Philip E. Fess,2005-06 **Forthcoming Books** Rose Army,2000 Subject Guide to Children's Books in Print 1997 Bowker Editorial Staff,R R Bowker Publishing,1996-09 *Subject Guide to Books in Print* ,2001 *The British National Bibliography* Arthur James Wells,2000 *Publications and Creative Achievements* University of Tennessee (System),1987 **The University of Tennessee Publications and Creative Achievements** University of Tennessee (System),University of Tennessee (System). Office of the Vice President for Academic Affairs and Research,1987 Financial Accounting Carl S. Warren,James M. Reeve,Philip E. Fess,2002 The 8th edition of this text provides a foundation of accounting concepts with features to show how users can use accounting to understand business In the text the authors refine their approach to accounting s expanding role in business **Accounting** Carl S. Warren,James M. Reeve,Philip E. Fess,2002 Warren Reeve and Fess deliver again The most successful accounting books of all time keep getting better In keeping with the many changes that are occurring in the accounting field these books will make the connection between accounting and the larger issues of business Business concepts are presented in such a way as to introduce the reader to the business contexts in which accounting functions **American Book Publishing Record** ,1995 **Books in Print Supplement** ,1984 Solutions Manual, Chapters 14-24 Financial & Managerial Accounting, 6e Or Managerial Accounting, 6e Carl S. Warren,1999 Solutions Manual Ch 1-17 - Accounting 22e Carl S. Warren,Jonathan E. Duchac,James M. Reeve,2006-08-01 **Solutions Manual, Chapters 1-17** Carl S. Warren,2014 **Solutions Manual Accounting (chapters 1-17, 23e) Or Financial Accounting (11e)** Carl S. Warren,2009 **Books in Series** ,1979 **Cumulated Index to the Books** ,1953 **The Cumulative Book Index** ,1959

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