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1) initial investment by owner, \$1 5,000 cash, equal increase in

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assets. and owner's equity. 2) purchase of equipment for \$7,000 cash, equal increases and decrease. 3)

purchase of supplies on \$1,600 credit, assets and liabilities increase.

4) services provided for \$1,200 cash, revenue increases owner's equity.

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CHAPTER 12

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SO BT Difficulty Time

(min.)

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2-4BE2 2 AP Simple

3-5BE3 3 AP Simple

4-6BE4 3 AP Simple

4-6BE5 3 AP Simple

6-8BE6 5 AP Simple

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2-4BE7 6 AP Simple

2-4BE8 6 AP Simple

3-5BE9 7 AP Simple

2-4BE10 7 AP Simple

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2-4DI2 3 AP ...

Chapter 12
accounting for
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1-8 Weygandt,
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Chapter 1 (Continued)

19. Yes. Net income

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does appear on the income statement—it is the result of subtracting expenses from revenues. In addition, net income appears in the owner's equity statement—it is shown as

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Concepts of Accounting
and Their Relationship
to Financial
Statements; 3.2 Define
and Describe the
Expanded Accounting
Equation and Its
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Analyzing

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Transactions; 3.3

Define and Describe
the Initial Steps in the
Accounting Cycle; 3.4
Analyze Business
Transactions Using the
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**Answer Key Chapter
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