

- 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

Problem 2-3A  
Preparing and posting journal entries; preparing a trial balance

C O A P1 P2

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

April 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 prepares \$2,000 cash for twelve months' rent for office space. (Hint: Debit Prepaid Rent for \$7,200.)

3 The company made credit purchases for \$4,000 in office equipment and \$3,500 in office supplies. Payment is due within 10 days. 

6 The company completed services for a client and immediately received \$4,000 cash.

9 The company completed a \$6,000 project for a client, due to be paid within 30 days.

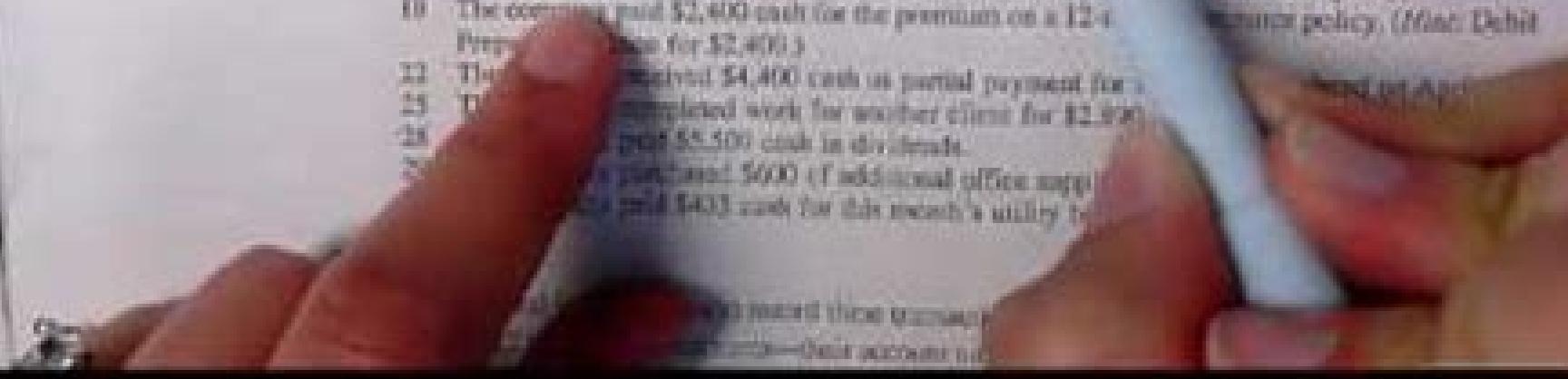
13 The company paid \$11,000 cash to settle the account payable settled on April 3.

18 The company paid \$2,400 cash for the premium on a 12-month insurance policy. (Hint: Debit Prepaid Insurance for \$2,400.)

22 The company received \$4,400 cash as partial payment for a service completed.

23 The company completed work for another client for \$2,200 cash and \$8,500 cash in dividends.

24 The company spent \$600 (of additional office supplies) and \$403 cash for this month's utility bills.



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**W. Steve Albrecht, K. Fred  
Skousen, James D Stice, Earl K Stice**

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