

- 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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James A. Heintz, Robert W. Parry



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