

## B-02.02

Review the following list of accounts, and indicate the debit/credit rules for the account, as well as the account's normal balance. The first one is done as an example.

	<u>INCREASED</u> <u>WITH A:</u>	<u>DECREASED</u> <u>WITH A:</u>	<u>NORMAL</u> <u>BALANCE:</u>
(a) Cash	Debit	Credit	Debit
(b) Capital Stock			
(c) Accounts Payable			
(d) Revenues			
(e) Rent Expense			
(f) Equipment			
(g) Dividends			
(h) Utilities Expense			
(i) Accounts Receivable			
(j) Loan Payable			