

Indicate the impact (increase/decrease/no change) for each of the following transactions on total assets, liabilities, and owners' equity.

- (a) Paid the current month's rent.
- (b) Provided services to customers for cash.
- (c) Provided services to customers on account.
- (d) Recorded receipt of an electric bill to be paid next month.
- (e) Paid an electric bill received in a prior month.
- (f) Purchased land for cash.
- (g) Purchased equipment in exchange for a note payable (loan).
- (h) Collected a previously recorded account receivable.
- (i) Purchased a building by paying 20% in cash and agreeing to pay the remainder over future years.
- (j) Declared and paid a dividend to shareholders.