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The asset Cash is increased; the equity account Share Capital is increased. ... Solutions Manual (For Instructor Use Only) 2-11 16.

BRIEF EXERCISE 2-8 (Continued) Accounts Receivable Date

Explanation Ref. Debit Credit Balance May 5 J1 5,000 0 5,000 12

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J1 2,400 2,600 Service Revenue ...

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