8. PE.4-1.A

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Flow of Accounts into Financial Statements

The balances for the accounts that follow appear in the Adjusted Trial Balance columns of the end-of-period spreadsheet. Indicate whether each account would flow into the income statement, statement of owner's equity, or balance sheet.

1. Accounts Receivable

2. Depreciation Expense—Equipment

3. Gene Cox, Capital (beginning of period)

4. Office Equipment

5. Rent Revenue

6. Supplies Expense

7. Unearned Revenue

8. Wages Payable