# Working Papers for Section Problems

# Problem 3-1 Balancing the Accounting Equation

	Assets		Liabilities	100	Owner's Equity
1	\$ 17,000	-	\$ 7,000	+	
2		-	\$ 6,000	+	\$ 20,000
3	\$ 10,000	-		+	\$ 7,000
4	11128100 00000	-	\$ 9,000	+	\$ 17,000
5	\$ 8,000	-	\$ 2,000	+	
6	\$ 20,000	-	\$ 7,000	+	
7			\$ 12,000	+	\$ 4,000
8	\$ 30,000			+	\$ 22,000
9	\$ 22,000	-	\$ 1,000	+	
10	\$ 25,000	-	\$ 5,000		
11	7351770.00	-	\$ 10,000	+	\$ 25,000
12	\$ 7,500	-		+	\$ 3,000

**Problem 3-2** Determining the Effects of Transactions on the Accounting Equation

Trans.	Assets						-	Liabilities	+	Owner's Equity	
	Cash in Bank		Accounts Receivable	Z	Computer Equipment	E	Office Furniture		Accounts Payable	Ö	Jan Swift. Capital
1	75 4 14 1				11						
2								L			
3					N						
4											
5											
6											
Bal.								1			

# **South West Accounting Answers To Working Papers**

Roberto Di Pietra, Stuart McLeay, Joshua Ronen

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