

Chapter 1, Transaction Analysis & Financial Statements, pages 15 - 23

Assets = Liabilities + Owner's Equity

Assets					Liabilities	+
	Cash	Accounts Receivable	Supplies	Equipment	Accounts Payable	
1)	\$ 15,000					
2)	(7,000)			7,000		
3)			1,600		1,600	
4)	1,200					
5)					250	
6)	1,500	2,000				
7)	(1,700)					
	(250)				(250)	
5, 8)	600	(600)				
6, 9)	(1,300)					
10)						
	\$ 8,050	\$ 1,400	\$ 1,600	\$ 7,000	\$ 1,600	
		\$ 18,050				

summation of assets

\$ 18,050

summation of liabilities & owner's equity

\$ 18,050

\$ 18,050

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Income Statement

month ending September 30, 2012

Revenues

Service Revenues

\$ 4,700

Expenses

Salaries & Wages Expense

(900)

Rent Expense

(600)

Advertising Expense

(250)

Weygandt Accounting Principles 10th Edition Chapter1

Clifford Lane



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