

1-M Mastery Problem: Determining how transactions change an accounting equation LO4, 5, 6

Peter Gentry operates a service business called Doggywood Pet Suites. Doggywood Pet Suites uses the accounts shown in the following accounting equation. Use the form in your *Working Papers* to complete this problem.

Trans. No.	Assets				=	Liabilities	+ Owner's Equity	
	Cash	+	Accts. Rec. — Dr. Shephard	+ Supplies	+ Prepaid Insurance	=	Accts. Pay. — Paws & Claws Co.	+ Peter Gentry, Capital
Beg. Bal. 1	2,500 — 500		0	200	100		1,300	1,500 — 500 (expense)
New Bal. 2	2,000		0	200	100		1,300	1,000

Instructions:

For each transaction, complete the following. Transaction 1 is given as an example.

- Analyze the transaction to determine which accounts in the accounting equation are affected.
- Write the amount in the appropriate columns, using a plus sign (+) if the account increases or a minus sign (-) if the account decreases.
- For transactions that change owner's equity, write in parentheses a description of the transaction to the right of the amount.
- Calculate the new balance for each account in the accounting equation.
- Before going on to the next transaction, determine that the accounting equation is still in balance.

Transactions:

- Paid cash for rent, \$500.00.
- Received cash from owner as an investment, \$700.00.
- Paid cash for telephone bill, \$75.00.
- Received cash from sales, \$1,050.00.
- Bought supplies on account from Paws & Claws Co., \$275.00.
- Sold services on account to Dr. Shephard, \$285.00.
- Paid cash for advertising, \$450.00.
- Paid cash for supplies, \$185.00.

Accounting Mastery Problem 15 5 Answers

Dr. S. K. Singh, Shailesh Chauhan



Accounting Mastery Problem 15 5 Answers:

Problems and Solutions in Accountancy Class 12 Dr. S. K. Singh, ,Dr. Sanjay Kumar Singh,Shailesh

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nearly half a century before conjuring up the scenes of his boyhood and calling into requisition his wonderful gift of
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