the amount due Acme Company. The asset Supplies increases \$1,600, and the liability Accounts Payable increases by the same amount. The effect on the equation is:

							-	Liabilities	+	Owner's Equity	
								Accounts		R. Neal,	
		Cash		Supplies		Equipment	-	Payable	-	Capital	
	Old Bal.	\$8,000				\$7,000				\$15,000	
(3)				+51,600				+51,600			
	New Bal.	\$8,000		\$1,600		\$7,000		\$1,600	190	\$15,000	
				\$16,60	0			3	\$160	900	

Total assets are now \$16,600. This total is matched by a \$1,600 creditor's claim and a \$15,000 ownership claim.

Transaction (4). Services Provided for Cash. Softbyte receives \$1,200 cash from customers for programming services it has provided. This transaction represents Softbyte's principal revenue-producing activity. Recall that revenue increases owner's equity. In this transaction, Cash increases \$1,200, and revenues (specifically, Service Revenue) increase \$1,200. The new balances in the equation are:

		Assets					100	Liabilities	46	Owner's Equity			
		Cash	4	Supplies	7	Equipment		Accounts Payable	4	R. Neal, Capital	4	Revenues	
(4)	Old Bal. New Bal.	\$8,000 +\$1,200		\$1,600		\$7,000		\$1,600		\$15,000		+51,200	
		\$9,200	+	\$1,600	+	\$7,000	-	\$1,600	+	\$15,000	+	\$1,200	
				\$17,800					\$17,800				

The two sides of the equation balance at \$17,800. Service Revenue is included in determining Softbyte's net income.

Note that we do not have room to give details for each individual revenue and expense account in this illustration. Thus, revenues (and expenses when we get to them) are summarized under one column heading for Revenues and one for Expenses. However, it is important to keep track of the category (account) titles affected (e.g., Service Revenue) as they will be needed when we prepare financial statements later in the chapter.

Transaction (5). Purchase of Advertising on Credit. Softbyte receives a bill for \$250 from the Daily News for advertising but postpones payment until a later date. This transaction results in an increase in liabilities and a decrease in owner's equity. The specific categories involved are Accounts Payable and expenses (specifically, Advertising Expense). The effect on the equation is:

		Assets					-	Liabilities	+	Owner's Equity					
		Cash	43	Supplies	+	Equipment	-	Accounts Payable	+	R. Neal, Capital	+	Revenues		Expenses	
(5)	Old Bal.	\$9,200		\$1,600		\$7,000		\$1,600 +250		\$15,000		\$1,200		-5250	
	New Bal.	\$9,200	+	\$1,600	+	\$7,000	-	\$1,850	+	\$15,000	-01	\$1,200	-	\$250	
		\$17,800						\$17,800							

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Arthur James Wells

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Management Accounting ,1982 The British National Bibliography Arthur James Wells,2000 American Book Publishing Record ,2004

CIA Examination Review Irvin N. Gleim. 1981

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nov 19 2020 share 5 3k views 2 years ago on 29 july 2020 the entire flowers for mrs harris cast and orchestra reunited and stepped once more onto the chichester festival theatre stage almost two years

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flowers for mrs harris is a musical with a book by rachel wagstaff and music and lyrics by richard taylor it is based on the 1958 american novel mrs arris goes to paris by paul gallico which was released as flowers for mrs harris in the united

kingdom

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 ${\tt oct~5~2023~flowers~for~mrs~harris~theatre~musicals~riverside~studios~hammersmith~until~26~nov~2023~recommended~photo~pamela~raith~time~out~says~jenna~russell~shines~in~this~charming~feelgood~musical}\\$

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closing 26 11 2023 running time 2h40 inc interval based on the novel by paul gallico and adapted for the stage by richard taylor the go between and rachel wagstaff the mirror crack d flowers for mrs harris is a celebration of kindness friendship and

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paul gallico 3 94 4 270 ratings667 reviews mrs harris is a salt of the earth london charlady who cheerfully cleans the houses of the rich one day when tidying lady dant s wardrobe she comes across the most beautiful thing she has ever seen in her life a dior dress

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oct 8 2023 flowers for mrs harris photograph pamela raith inevitably ada melts the gallic frost even the scathingly chic manager madame colbert kelly price murmurs every woman is a princess

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