

P1-41A Using the accounting equation for transaction analysis

Cameron Turnbull started a new business, Turnbull Gymnastics, and completed the following transactions during December:

-
- | | |
|--------|---|
| Dec. 1 | Cameron contributed \$21,000 cash in exchange for capital. |
| 2 | Received \$2,400 cash from customers for services performed. |
| 5 | Paid \$350 cash for office supplies. |
| 9 | Performed services for a customer and billed the customer for services rendered, \$1,500. |
| 10 | Received \$100 invoice for utilities due in two weeks. |
| 15 | Paid for advertising in the local paper, \$300. |
| 20 | Paid utility invoice received on Dec. 10. |
| 25 | Collected cash in full from customer billed on Dec. 9. |
| 28 | Paid rent for the month, \$2,800. |
| 28 | Paid \$1,100 to assistant for wages. |
| 30 | Received \$2,800 cash from customers for services performed. |
| 31 | Cameron withdrew \$4,500. |
-

Analyze the effects of the transactions on the accounting equation of Turnbull Gymnastics using a format similar to Exhibit 1-5.

13 6 Challenge Problem Accounting Answers

**Donald J. Guerrieri, F. Barry
Haber, William B. Hoyt, Robert E.
Turner**



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