

AP-9A **LO** 5

Brad Picton operates a consulting business. During the month of December 2019, he had the following transactions. For each transaction, provide the appropriate T-account names and fill in the amounts.

1. Invested \$4,000 cash into the business.

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2. Paid \$1,400 cash for a one-year insurance policy.

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3. Received a \$300 bill for utilities, which will be paid next month.

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4. A customer paid \$500 cash for work that was completed last month.

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AP-10A **LO** 6

Isabela Paloma owns a painting business called Paloma Painters. She has recorded all the transactions for the month of July 2019. The balances of the accounts are shown below.

Account	Balance
Accounts Payable	\$1,000
Accounts Receivable	500
Cash	1,500
Equipment	10,000
Maintenance Expense	100
Bank Loan	5,000
Paloma, Capital	3,750
Paloma, Withdrawals	1,400
Prepaid Insurance	1,200
Rent Expense	200
Service Revenue	5,200
Telephone Expense	150
Travel Expense	300
Unearned Revenue	400

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