

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 5 Mastery Problem Answers

Franklin Sherman Hoyt, Harriet E. Peet

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Studies of Secondary School Graduates in Their Mastery of Certain Fundamental Processes Frank Charles Touton, Karl Kenneth Heilman, Esther Jeffery Terry, 1927 **Automated Accounting 7.0** Dale H. Klooster, Warren Allen, 1997 The most up to date version of this popular instructional computerized accounting program is now available for Windows This software offers a true Windows user interface with context sensitive Help graphics drop down boxes and cut to paste options Brand new software elements such as Tool Tips Planning Tools and Journal Wizard allows users to move around and complete the program with ease **Century 21 Accounting** ,2000 **Accounting Workbook for Peachtree 5. 0** Kenton E. Ross, Robert D. Hanson, Mark W. Lehman, Claudia B. Gilbertson, 1999-08 Accounting workbook for Peachtree Included activities and projects for students who are using Peachtree 5 0 software **Automated Accounting 6.0 Text IBM Version** Warren W. Allen, Dale H. Klooster, 1994 **Century 21 Accounting** Kenton E. Ross, 2000 **Century 21 Accounting** Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 **Instructor Curriculum Guide for the Medical Assistant** Mary E Kinn, CPS Cma-A, Kinn, Woods, 1999-05 **A Course of Study in Arithmetic, with Answers to the Everyday Arithmetic** Franklin Sherman Hoyt, Harriet E. Peet, 1915 **Student Workbook** Rick Antle, Stanley J. Garstka, 2002 The study guide is designed to assist students in comprehending the concepts and principles presented in the text Problems and brief questions are included within this supplement

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web study with quizlet and memorize flashcards containing terms like all contain carbon and hydrogen layers of carbon bonds with weak bonds between layers strong covalent bonds between atoms in each layer soft and slippery arranged in widely spaced layers carbon