

# 1. 1-3.2 APPLICATION PROBLEM (LO4, 5, 6), p. 26

## QUESTION ASSETS

### Transactions

1. Paid cash for rent, \$400.00.
2. Owner withdrew equity in the form of cash, \$150.00.
3. Received cash from sales, \$900.00.
4. Paid cash for camera repairs, \$100.00.
5. Sold services on account to Eden Wedding Planners, \$400.00.
6. Received cash from sales, \$650.00.
7. Paid cash for charitable contributions, \$35.00.
8. Received cash on account from Eden Wedding Planners, \$300.00.

Shannon O'Bryan operates a service business called Edgecliff Photography. Edgecliff Photography is a service business. Transaction 1 is given as an example. For each transaction, complete the following in the accounting equation are affected. (b) In the appropriate columns, enter a plus sign if the account increases, and then enter the amount. (c) For transactions that change owner's equity (withdrawal) of the transaction to the right of the amount. (d) Calculate and enter a new balance. Before going on to the next transaction, determine that the accounting equation is still in balance.

## the Accounting Equation

Item 1-3

| Assets |                      |                                                         |                      |                           | = | Liabilities                             | +                                | Owner's Equity |
|--------|----------------------|---------------------------------------------------------|----------------------|---------------------------|---|-----------------------------------------|----------------------------------|----------------|
| No.    | Cash                 | +<br>Accounts<br>Receivable-Eden<br>Wedding<br>Planners | +<br>Supplies        | +<br>Prepaid<br>Insurance | = | Accounts<br>Payable-Shutter<br>Supplies | +<br>Shannon O'Bryan,<br>Capital |                |
| Bal.   | 725                  | 0                                                       | 200                  | 300                       |   | 200                                     | 1,025                            |                |
|        | -400                 |                                                         |                      |                           |   |                                         | -400                             | (expense)      |
| Bal.   | 325                  | 0                                                       | 200                  | 300                       |   | 200                                     | 625                              |                |
| 2      | <input type="text"/> | <input type="text"/>                                    | <input type="text"/> | <input type="text"/>      |   | <input type="text"/>                    | <input type="text"/>             |                |
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| 5      | <input type="text"/> | <input type="text"/>                                    | <input type="text"/> | <input type="text"/>      |   | <input type="text"/>                    | <input type="text"/>             |                |
| Bal.   | <input type="text"/> | <input type="text"/>                                    | <input type="text"/> | <input type="text"/>      |   | <input type="text"/>                    | <input type="text"/>             |                |
| 6      | <input type="text"/> | <input type="text"/>                                    | <input type="text"/> | <input type="text"/>      |   | <input type="text"/>                    | <input type="text"/>             |                |
| Bal.   | <input type="text"/> | <input type="text"/>                                    | <input type="text"/> | <input type="text"/>      |   | <input type="text"/>                    | <input type="text"/>             |                |
| 7      | <input type="text"/> | <input type="text"/>                                    | <input type="text"/> | <input type="text"/>      |   | <input type="text"/>                    | <input type="text"/>             |                |
| Bal.   | <input type="text"/> | <input type="text"/>                                    | <input type="text"/> | <input type="text"/>      |   | <input type="text"/>                    | <input type="text"/>             |                |
| 8      | <input type="text"/> | <input type="text"/>                                    | <input type="text"/> | <input type="text"/>      |   | <input type="text"/>                    | <input type="text"/>             |                |

# Southwestern Accounting 8 1 Application Problem

**Kenton E. Ross**



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