Name	Date	Class
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2-1 WORK TOGETHER, p. 29

Determining how transactions change an accounting equation

Trans.				ssets				=	Liabilities		Owner's Equity
No.	Cash	+	Accts. Rec.— Bowman Co.	+	Supplies	+	Prepaid Insurance	=	Accts. Pay.— Maxwell Co.	+	Susan Sanders, Capital
1.											
2.											
3.											
4.											

Extra form

Trans.			Asse	ets	- Salaka	=	Liabilities	+	Owner's Equity
No.	Cash	+	+	Supplies	Prepaid + Insurance	=		+	
1.									
2.				···					
3.	***************************************								
4.	****								
5.						1			
6.	, , , , , , , , , , , , , , , , , , ,			- 1845A. /					
7.	· · · · · · · · · · · · · · · · · · ·			,					
8.									

2-1 ON YOUR OWN, p. 29

Determining how transactions change an accounting equation

Trans.	Assets = Liabilities + Owner's Equity
No.	Accts. Rec.— Prepaid Accts. Pay.— Sue Marist, Cash + O'Leary Co. + Supplies + Insurance = Barrett Co. + Capital
1.	
2.	
3.	
4.	

Extra form

Trans.			Asset	ts			 +	Owner's Equity
No.	Cash	+	+	Supplies	Prepaid + Insurance	=	+	
1.								
2.								
3.								-
4.								
5.								· · · · · · · · · · · · · · · · · · ·
6.								
7.				- 1 M/ - 10				
8.						1	 -	

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Name	Date	Class	۹.

2-1 APPLICATION PROBLEM, p. 33

Determining how revenue, expense, and withdrawal transactions change an accounting equation

Trans		Asse	ts	=	= Liabilities -	+ Owner's Equity
No.	Cash	Accts. Rec.— + Lisa Lee +	- Supplies	Prepaid + Insurance =	Accts. Pay.— = Kline Co	Peter Smith, + Capital
Beg. Bal. 1.	625 - 300	-0-	375	300	200	1,100 -300 (expense)
New Bal. 2.	325	-0-	375	300	200	800
New Bal. 3.						
New Bal. 4.				*		
New Bal. 5.					:	
New Bal. 6.						
New Bal. 7.						1111111
New Bal. 8.						
New Bal.						

Extra form

Trans.			Assets	=	Liabilities	+	Owner's Equity
No.	Cash	+	+ Supplies +	Prepaid Insurance =		+	
Beg. Bal.							
New Bal. 2.							
New Bal. 3.							
New Bal. 4.					· · · · · · · · · · · · · · · · · · ·		
New Bal. 5.							
New Bal. 6.							
New Bal.						<u> </u>	

NORK TOOFTUE		Date	Class		
2-2 WORK TOGETHER,	, p. 31				
eparing a balance sheet					
spanning a balance sneet					
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Name Date Class	Name	Date	Class
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2-2 APPLICATION PROBLEM, p. 34

Determining how transactions change an accounting equation

		Ass	ets			=	Liabilities	+	Owner's Equity
Trans. No.	Cash -	Accts. Rec.— Suburban + Rental +	Supplies	Pro + Inst	epaid irance	=	Accts. Pay.— Teale Co.	+	Doris Becker, Capital
Beg. Bal. 1.	500 - 50	-0-	260		300		100		960 - 50 (expense)
New Bal. 2.	450	-0-	260		300		100		910
New Bal. 3.									
New Bal. 4.									
New Bal. 5.									
New Bal. 6.									
New Bal. 7.									
New Bal. 8.									
New Bal. 9.									
New Bal. 10.									
New Bal. 11.									
New Bal. 12.									
New Bal.						1			

Name	Date	Class
2-3 APPLICATION	PPORIEM n 35	
AFFLICATION	PROBLEM, p. 33	
Preparing a balance shee	t	
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Name	Date	Class

2-4 MASTERY PROBLEM, p. 35

Determining how transactions change an accounting equation and preparing a balance sheet 1.

Trans.		Assets	s		=	: Liabilities +	Owner's Equity
No.	Cash	+ Accts. Rec.— + Dorothy Romano	Supplies +	Prepaid Insurance	-	Accts. Pay.— Sickle Co. +	Mikaela Mundt, Capital
Beg. Bal. 1.	1,400 -100	-0-	300	400		1,500	600 -100 (expense)
New Bal. 2.	1,300	0	300	400		1,500	500
New Bal. 3.							
New Bal. 4.				-			
New Bal. 5.							1911-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-
New Bal. 6.				···			
New Bal. 7.			1				
New Bal. 8.							
New Bal. 9.							
New Bal. 10.							
New Bal. 11.							
New Bal. 12.							
New Bal. 13.							
New Bal.			-				

2.		

		E PROBLEM,		nting equati	on	
Trans	Cash	Assets Accts. Rec.— + Mary Lou Pier +			Accts. Pay.—	
Beg. Bal.	8,552	1,748	1,485	615	3,145	9,255
New Bal. 2.						
New Bal. 3.						
New Bal. 4.						
New Bal.				***************************************		
2.						
•						