

Learning Objective 4

Total Assets \$27,900

P1-40A Using the accounting equation for transaction analysis

Matilda Crone owns and operates a public relations firm called Dance Fever. The following amounts summarize her business on August 31, 2014:

Assets				Liabilities + Equity					
Cash	+ Accounts Receivable	+ Office Supplies	+ Land	=	Accounts Payable	+ Crone, Capital	- Crone, Withdrawals	+ Service Revenue	- Rent Expense - Advertising Expense
Bal. \$2,300	+ \$3,000	+ \$0	+ \$14,000		\$8,000	+ \$11,300			

During September 2014, the business completed the following transactions:

- Matilda Crone contributed \$13,000 cash in exchange for capital.
- Performed service for a client and received cash of \$900.
- Paid off the beginning balance of accounts payable.
- Purchased office supplies from OfficeMax on account, \$600.
- Collected cash from a customer on account, \$2,300.
- Matilda withdrew \$1,600.
- Consulted for a new band and billed the client for services rendered, \$5,500.
- Recorded the following business expenses for the month:
 - Paid office rent: \$1,200.
 - Paid advertising: \$600.

Analyze the effects of the transactions on the accounting equation of Dance Fever using the format presented above.

Questions About The Accounting Equation

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Questions About The Accounting Equation:

Enjoying the Track of Expression: An Emotional Symphony within **Questions About The Accounting Equation**

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Table of Contents Questions About The Accounting Equation

1. Understanding the eBook Questions About The Accounting Equation
 - The Rise of Digital Reading Questions About The Accounting Equation
 - Advantages of eBooks Over Traditional Books
2. Identifying Questions About The Accounting Equation
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Questions About The Accounting Equation
 - User-Friendly Interface
4. Exploring eBook Recommendations from Questions About The Accounting Equation
 - Personalized Recommendations

- Questions About The Accounting Equation User Reviews and Ratings
- Questions About The Accounting Equation and Bestseller Lists
- 5. Accessing Questions About The Accounting Equation Free and Paid eBooks
 - Questions About The Accounting Equation Public Domain eBooks
 - Questions About The Accounting Equation eBook Subscription Services
 - Questions About The Accounting Equation Budget-Friendly Options
- 6. Navigating Questions About The Accounting Equation eBook Formats
 - ePub, PDF, MOBI, and More
 - Questions About The Accounting Equation Compatibility with Devices
 - Questions About The Accounting Equation Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Questions About The Accounting Equation
 - Highlighting and Note-Taking Questions About The Accounting Equation
 - Interactive Elements Questions About The Accounting Equation
- 8. Staying Engaged with Questions About The Accounting Equation
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Questions About The Accounting Equation
- 9. Balancing eBooks and Physical Books Questions About The Accounting Equation
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Questions About The Accounting Equation
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Questions About The Accounting Equation
 - Setting Reading Goals Questions About The Accounting Equation
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Questions About The Accounting Equation
 - Fact-Checking eBook Content of Questions About The Accounting Equation

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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