

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

**Dr. S.K. Singh, ,Dr. Sanjay Kumar
Singh, ,Shailesh Chauhan**



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Statement 15 Trial Balance and Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project Work Appendix Dictionary of Accounting Accountancy Class 11 - [CBSE Board] Dr. S.K. Singh, ,Dr. Sanjay Kumar Singh, ,Shailesh Chauhan,2022-07-22 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project Work Appendix Dictionary of Accounting

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