

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		0		200		100		1,300		1,500
	-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.

Mastery Problem Accounting Answers

Warren W. Allen



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Solutions to Practice Problems for Accounting, Theory and Practice, Appendices A and B, Volume III (third Year) Roy Bernard Kester,1922 Century 21 Accounting ,2000 **Century 21 Accounting** Kenton E. Ross,2000 The Prognostic Values of Certain Groupings of the Test Elements of the Thorndike Intelligence Examination for High School Graduates David Welty Lefever,Philip Allan Libby,Rufus Bernhard von Kleinsmid,Frank Charles Touton,1928 **Automated Accounting 6.0 Text IBM Version** Warren W. Allen,Dale H. Klooster,1994 **Illustrative accounting problems, by C.F. Rittenhouse and H.D. Greeley** Harold Dudley Greeley,1920 **Practical Accounting Problems** Paul Joseph Esquerré,1922 *College Accounting* James A. Heintz,Robert W. Parry,2001-02-08 This text presents concepts simply while ensuring the best most accurate coverage College Accounting is designed to make accounting understandable to virtually everyone without sacrificing substance and technical correctness A step by step straightforward approach helps students build practical accounting skills that are needed when entering the world of work The text presents simple topics first and gradually builds to more advanced topics so learners are not overwhelmed The narrative approach covers a simpler example of a service business before moving to a merchandising business and finally a manufacturing environment *Effective Study Procedures in Junior College and Lower Division Courses* Rufus Bernhard von Kleinsmid,Frank Charles Touton,1929

Studies ,1928 **Century 21 Accounting: Module 1. Accounting cycle, chapters 1-10** ,1982 **Fundamentals of Accounting Course** Kenton E. Ross,2004 This introductory accounting text presents a complete accounting cycle of a business organized as a corporation Topics include analyzing transactions journalizing posting petty cash financial statements and adjusting and closing entries Accounting concepts are introduced using a modern business with owners that students can relate to in each cycle **Classified C. P. A. Problems and Solutions - 1915** Henry Cantwell Cox,1916

University of Southern California Studies. Education Series ,1928 Studies University of Southern California,1929 **Accounting Workbook for Peachtree 8.0 with Cd-rom** Warren Allen,2001-09 Peachtree Workbook With Peachtree 8 0 is available with Heintz Parry s 17th edition Using this item allows students to solve the Comprehensive Problems the Demonstration Problems the Mastery Problems and a selection of A B problems in chapters 2 29 of the text

The Accounting Review William Andrew Paton,1929 Includes section Reviews Century 21 Accounting Swanson,Melanie H. Ross,Hanson,Gilbert,1994 **Automated Accounting for Windows, Enrichment Activities** Warren W. Allen,1995-04 **Two Decades of TEL. From Lessons Learnt to Challenges Ahead** Kairit Tammets,Sergey Sosnovsky,Rafael Ferreira Mello,Gerti Pishtari,Tanya Nazaretsky,2025-09-01 The two volume set LNCS 16063 16064 constitutes the proceedings of 20th European Conference on Technology Enhanced Learning EC TEL 2025 which took place in Newcastle upon Tyne and Durham UK September 2025 The total of 43 full papers including 37 research papers 4 blue sky and 2 industry papers as well as 16 demos and 32 posters papers presented in EC TEL 2025 proceedings was carefully

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