

Application Problem 1-2, p. 19

Transaction #	Assets =			Liabilities +		Owner's Equity
	Cash	Supplies	Prepaid Insurance	Accounts Payable - Five Star Supply	Accounts Payable - Riverland Co	Calvin Parish, Capital
1	50 +3,000	50	50	50	50	50 +3,000
2	3,000 -1,600	0	0 +1,600	0	0	3,000
3	1,400	0 700	1,600	0 700	0	3,000
4	1,400	700 300	1,600	700	0 300	3,000
5	1,400 -700	1,000	1,600	700 -700	300	3,000
6	700	1,000	1,600	0	300	3,000
7						

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Pauline Weetman



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