

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 — 500		0	200	100		1,300	1,500 — 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

**Rufus Bernhard von Kleinsmid, Frank
Charles Touton**



Mastery Problem Accounting Answers:

Practical accounting problems, theory, discussion, and solutions Esquerré, Paul-Joseph, **Solutions to Practice Problems for Accounting, Theory and Practice, Appendices A and B, Volume III (third Year)** Roy Bernard Kester, 1922 **College Accounting, Chapters 1-10** Heintz, James A. Heintz, Parry, Robert W. Parry, 1998-04-14 An emphasis on the careful development of topics has made Heintz Parry College Accounting the all time best selling College Accounting text Heintz is a book that provides basic bookkeeping and accounting skills that readers can take with them into the job market College Accounting James A. Heintz, Robert W. Parry, 1999 Heintz provides solid coverage of the accounting skills and concepts that students need to learn With an emphasis on the careful development of topics Heintz is a book that provides basic bookkeeping and accounting skills that students can take with them into the job market Century 21 Accounting, 2000 *Century 21 Accounting* Kenton E. Ross, 2000 **College Accounting** James A Heintz, D.B.A., C.P.A., James A. Heintz, Robert W. Parry, 1995-10-23 Designed for community and career college accounting courses of varying lengths or low level four year college courses This basic and easy to understand text introduces students to the nuts and bolts of accounting in a friendly step by step progression with many exercises that reinforce topics All basic concepts of accounting are covered and you have four different books to choose from depending on what you want to cover and the length of the course The text is available in four formats Chapters 1 10 Chapters 1 15 Chapters 1 20 and Chapters 1 28 Pick the one that is right for your course *Effective Study Procedures in Junior College and Lower Division Courses* Rufus Bernhard von Kleinsmid, Frank Charles Touton, 1929 *Studies* University of Southern California, 1929 **Studies**, 1928 **Illustrative accounting problems, by C.F. Rittenhouse and H.D. Greeley** Harold Dudley Greeley, 1920 Practical Accounting Problems Paul-Joseph Esquerré, 1922 **Century 21 Accounting: Module 1. Accounting cycle, chapters 1-10**, 1982 *Automated Accounting 6.0 Text IBM Version* Warren W. Allen, Dale H. Klooster, 1994 **University of Southern California Studies. Education Series**, 1928 *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 **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 **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 **Student Workbook** Rick Antle, Stanley J. Garstka, 2002 The study guide is designed to assist students in comprehending the concepts

and principles presented in the text Problems and brief questions are included within this supplement
Problems and Solutions - 1915 Henry Cantwell Cox, 1916

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