

P1-41A

	Assets				=	Liabilities	+	Equity														
	Cash	+	Accounts Receivable	+	Office Supplies	=	Accounts Payable	+	Contributed Capital	+	Retained Earnings											
									Common Stock	-	Dividends	+	Service Revenue	-	Rent Expense	-	Utilities Expense	-	Salaries Expense	-	Advertising Expense	
1	+21,000								+21,000													
2	+3,500												+3,500									
Bal.	\$24,500					=		+	\$21,000			+	\$3,500									
5	-200				+200																	
Bal.	\$24,300			+	\$200	=		+	\$21,000			+	\$3,500									
9			+2,000										+2,000									
Bal.	\$24,300	+	\$2,000	+	\$200	=		+	\$21,000			+	\$5,500									
10							+300															
Bal.	\$24,300	+	\$2,000	+	\$200	=	\$300	+	\$21,000			+	\$5,500									
15	-325																					
Bal.	\$23,975	+	\$2,000	+	\$200	=	\$300	+	\$21,000			+	\$5,500									
20	-300						-300															
Bal.	\$23,675	+	\$2,000	+	\$200	=	\$ 0	+	\$21,000			+	\$5,500									
25	+2,000		-2,000																			
Bal.	\$25,675	+	\$ 0	+	\$200	=		+	\$21,000			+	\$5,500									
28	-2,000																					
Bal.	\$23,675			+	\$200	=		+	\$21,000			+	\$5,500									
28	-1,250																					
Bal.	\$22,425			+	\$200	=		+	\$21,000			+	\$5,500									
30	+1,800												+1,800									
Bal.	\$24,225			+	\$200	=		+	\$21,000			+	\$7,300									
31	-5,000																					
Bal.	\$19,225	+	\$ 0	+	\$200	=	\$ 0	+	\$21,000			-	\$5,000	+	\$7,300							