

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.

Accounting Mastery Problem Answers

Paco Hope, Ben Walther



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Automated Accounting 6.0 Text IBM Version Warren W. Allen, Dale H. Klooster, 1994 **Web Security Testing Cookbook** Paco Hope, Ben Walther, 2008-10-14 Among the tests you perform on web applications security testing is perhaps the most important yet it is often the most neglected The recipes in the Web Security Testing Cookbook demonstrate how developers and testers can check for the most common web security issues while conducting unit tests regression tests or exploratory tests Unlike ad hoc security assessments these recipes are repeatable concise and systematic perfect for integrating into your regular test suite Recipes cover the basics from observing messages between clients and servers to multi phase tests that script the login and execution of web application features By the end of the book you will be able to build tests pinpointed at Ajax functions as well as large multi step tests for the usual suspects cross site scripting and injection attacks This book helps you Obtain install and configure useful and free security testing tools Understand how your application communicates with users so you can better simulate attacks in your tests Choose from many different methods that simulate common attacks such as SQL injection cross site scripting and manipulating hidden form fields Make your tests repeatable by using the scripts and examples in the recipes as starting points for automated tests Don't live in dread of the midnight phone call telling you that your site has been hacked With Web Security Testing Cookbook and the free tools used in the book's examples you can incorporate security coverage into your test suite and sleep in peace **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 *Railway Age*, 1951

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