

DAY / DATE / TIME

TOPIC NAME :

| Date | Assets | | | | Liabilities | | Owner's Equity | | | |
|-------|--------|---------------------|------------|---------------|---------------|--------------------|-------------------|--------------------|------------|------------|
| | Cash | Accounts Receivable | + Supplies | + Equipment = | Notes Payable | + Accounts Payable | + Owner's Capital | - Owner's Drawings | + Revenues | - Expenses |
| May 1 | +7000 | | | | | | +7000 | | | |
| " 2 | -900 | | | | | | | | | +900 |
| " 3 | | | +800 | | | +800 | | | | |
| " 5 | -125 | | | | | | | | | +125 |
| " 9 | +4000 | | | | | | | | +4000 | |
| " 12 | -1000 | | | | | | | +1000 | | |
| " 15 | | +6400 | | | | | | | +6400 | |
| " 17 | -2500 | | | | | | | | | +2500 |
| " 19 | | | | | | | | | | |
| " 20 | -600 | | | | | -600 | | | | |
| " 23 | +4000 | -4000 | | | | | | | | |
| " 26 | +5000 | | | | +5000 | | | | | |
| " 29 | | | | +4200 | | +4200 | | | | |
| " 30 | -275 | | | | | | | | | +275 |
| Σ = | | | | 22000 | Σ = 9400 | | Σ = 12600 | | | |
| | | | | | Σ = 22000 | | | | | |

GOOD LUCK