accountings:

Three activities of accounting

1 Identification Transaction

2 Recording Journal ledgers
(3) communication Trual balance

of accounting Interenal were -Users

usery

Accounting into system an that identifies, records, identifies, communicates.

Standards a set of 17 GAAP rucord each that show how to record each and every treamaction in the books of accounts. Generall accept accounting préncèples.

5.108 30.6

Assets = Liabilities + Owners equet y

(A) = (L) + (O.E)

Lef I side | Right side

Resources that own by a business -> asset.

Supplies -> MIN 7031 + COTGIATO THE CONS 21721- 1 -> Coush; furanture, equépment > presonnces

Acounts racéévable > Assets + vivor निकामु७ नेपाउभा .

Accounts payable -> Liabilities -> troop

20026 Tuzil capita investment 21 Owners equity withdraw

Accountings

Assets = Liabilities + Owner's Equelity. Account payable

notes payable

Supplies -> Accounts Recievable

and withdrawal & party Investment

equesty Owner

Increase Investment

Decrease withdrawal=1

Revenue

cash.

Expense

Supply . Asset.

each cash to 10,000 1. Invested

Owners Equity

rcepairce storce. Start

forc five thousand 2. Pur chase e quipment

cash Forc

4: paid 500 cas forc office supplies

eash from eusbmer 5. Recieve 6100

for rapair service

6. Withdraw 000

Percoonal use

morch 7

Prapare fabular analysis transaction:

Assets= leabilities + Owner Equility Explanation Cash + Equipmend + Supplies)+ 10000 2017 march 1 + 10,000 Investment Account payable March 2 - 5000 + 500 - 400 Rent Expense March3 - 400 march 4 - 500 +500 March 5 | + 6100 +6100 1 Service Revenue Marich 6 | - 1000

250

-1000

-250

Advertising Expans

withdreawal

日本の 上	1	100 Cash for 0.4, 20 110	S. 1 . C.
	30110	9,200+5000+500 = 250 + 14,45	0
	31 9 11	ラン14500=14文面 0010 9101	5.59
A STATE OF THE PERSON OF THE P		7. Incurred 250 of addiverse cost fore dely st laily	
	3 9 1	newspaper on account	
	Am more	10000 Agonan Tango 10000 10000 10000 10000 10000 10000 10000 10000 10000 100000 100000 100000 1000000 1000000 1000000 1000000 1000000 1000000 10000000 10000000 10000000 10000000 10000000 10000000 100000000	
			Filomost - Income
J,h			- Lonal A
	1000	10001 - 10001 - 10001 -	- Dianish
3/		7.50 Oct 367	Scanned by CamSca

P-1(A)	The state of the s				PHARMEN
			L'abileties_	t owners equility	For Domalia
Date	eash + ea	rupment + supplies + recevable	payable payable		Laplando
1.	10000		,	10000	Investment
2.	-5000 + 5	5000			
				-400	rent expense
3.	-400-				
4.	-500	+500		J.,	in 0
5.			250	- 250	expense
				6100	service
6 -	6100				ruvenue
ヌ.	-1000	+		- 1006	! rawal
2			1	- 2000	Salarry
8.	-2000			-120	expenses
9.	0 × 1				expense
,		750	1	えるの	revenue
10.					The verifice
11	20	-120	0.50		
	マッちの	= 13280	200+130	30 = 13280	
				7	

a) service revenue - expenses

61000+250 - (250+400+120+200)

Н	
	(a) Thrast's Repaire Shop Income statement
	Fore the month ended may 31, 2016
	Particularis Amount (\$)
	Service Revenue (61700+750)
-	Revenue 685,0
	- Expenses Rent Expense (400)
	Advertising Expense 250
	Salarry Experse 2000 Utilety Expense 170
	Total Expense 2820
	\$4030
	(+) > net income
	(-) net loss

Thrauts Repaire Shop Owners Equely statement For the month ended 31,2016 Particulars Investment 10000 4030 (4) Net income 14,030 - withdrawal 1000 13,030 Endeng owners Equet,

-) 92: ---

RIA

Accounting:

Threet's Repaire shop Balance sheet Fore the month May 31,2016

parctieulars		Amount (\$)
Assets		
Cash	715 0	マ150
Equipment	5000	5000
Supplies	500.	500
Accounts precivelle	630	630
Total	l Assets:	13,280
Liabilities and owns	ur's Equéty	
Liabile ties:		250
Account paya	He	13080
Endoma Oconett's @E	quety	13,280
Total leabiletés	and	
Endling owner's	Equet 9	

Date Assets

P-2A

Ramona cartico Transaction analysis

				U				
Date	Assets			L'abili litie	st Owner	's Equity	Explanation	
	Cash.	A ecounts Reci	evable+ supplies	+ Equipment	= Account+7 payble P	20 tas 64 618 1 3.700	Investmen	
D/d	+9000	+ 1200	+ 600	+6000	73600			
Jep- tember	- 2900				- 2900			
5ep-2	+1300	-1300						
sep-3	800			+2100	+1300	17800	service	
sep-4	+2500	45300			*ア		ravenue	
5ep-5	-1,100					- 1100	withdream	EXPENC O
	- 1,200 - 900					- 900 - 450	salarals Rent Ex Advertis	pense
3ep-3	7 450				+120	-120	High fies	2
3ep-8	+10,000				4100	000-	12	
	14,950	+ 6700 + = 360, 29	- 600	-8100	21704101	7180 7180		
The second		= 360, 29	7,358	· · · · · · · · · · · · · · · · · · ·	= 29,35	S		
							1	

Accountings

P,-2A Ramona cartro Income

Statement

6) Fore the month ended september 30,206

١.,		· · · · · · · · · · · · · · · · · · ·	
	Parcticulans	Amount	
5	Devenue: Service	Z.800	
	- Expense		
	Salary Expense	TROO	
	Rent	900	
	Adventising	450	
	Utility "	170 220	
	Total Expense		
	Net-income		
		1 Balancen	G
		310xm	5
		ig n	

Ramona castro Oconeris Equility
Statement for the month ended
September 30, 2016

Particulares:	Amount
Investment	13,200
Net income	4580.
(-) withdrawal.	1100
Enden of owners Equelety	1 7,180.
Balance	

Ramona castro Balance Sheet Fore the month september 30, 2016

PITIO

ned by CamScanr

	11:11	17.17 h (1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Pourt	culary	Amount	
Assets			100 - H 1 5 -
Cash		14,950	
Accound	Reclevable	5700	
Supplie	23	600	1
Equépm	rent	2100	•
Total	Assets	29,350	
	tes and	1 7 53 11 3	
Ou neros	Equility		
Liabilet.		500	
Accou	ent payable	2120	· · · · · · · · · · · · · · · · · · ·
Notes	11	10,000	
Ending		17,180	
Equêlist	J		310%
Total L	abilities	29,350	
and ou	eneri's		
Equelia	4		

	2 holds	120					
Date	Assets	=	L'ab?le-		+ oweness Equity	Explan	ation
June-1	+10,000 + Equip	+ Recievable	payable 1	Accounts	+ 1000	Inves	ment
11 - 2	- 2000 + 12000		+10,000		-500	Rent	xpense
n - 3	-600	44,400			+4,400	1 7	revenue
N - 9	- 200				-200	withd	cawal
11 - 12				+ 150		1. 5	
tı - 15		- 1250					
tı - 13	1300			+200	- 200	gasoline	Expense
11-20	1300				+1300	Service	revenue
11-23	-600	5 .	-600		+		
" - 26	- 250				- 256	While	ly expens
11-29	-200			- 200	200		0
11-30	-1000	+	<u> </u>		-1000	Sala	cy Expense
	7800 12000		9400	150	13,550		
	23,1	20	S. Arthur M. C.	23.10	00		Scanned by CamScanner