P1-1A	Solution @ Assets Liabilities + Owner Equity	
Trans- action	cash + Accounts Accounts Owner's Owner's Owner's + Receivable + Supplies + Equip - = payable + Capital - Drawings + Receivable + Capital - Dra	1- Exp.
(1)	#15000 Went #15000	
(2)	- 600	- J600
(3)	-3000 +\$3000	4
(4)	+1700	-700
(5)	-900 H900	¥
(a)	+3000 +57000	
(7)	- 60° - \$60°	
(8)	-500	
(9)	-2500	-2500
(10)	+ 4000 - 400	
\$	13900 + \$3000 + \$900 + \$3000 = \$200 + \$15000 - \$600 + \$10000	= 5800
	1 00 000	
	\$20,800	
No.		

Spengells Travel Agency) Income Statement For the month ended April 30 Asseth Revenuely = \$ 10000 sorvice revenue LACCOUNTA Receivante Expenses salary and ways = \$2500 ugaus = \$ 606 77 007 Rent Total Expenses = \$ 700 Total Expenses = \$ 3800 advertising. Pringer Juga Comles WHILIDIJ \$ 6200 FOR the month ended April 36 Owner on Capital, April Lidor 100150 Add: Investments \$15000 Net income \$ 6200 9.21200 acont & = = = 1 wright and and \$21,200 \$ 600 Lens: prawings OWNERS Capital, APTIEL 30,000

PI-4A Solution @	Liabilities	Owneds	Equity 1
ASSESTA ====================================			
May 1. + HOOD Receivable + Supplies + Equip- ments	= Notes + Accounts Payable + Payable	Owners aunu + <u>Capital</u> - Drai	DVA+ReV-Exp
2 -900	• -	457000	
3. + \$600 ₁	+ \$ 600		_\$900
5125			-125
9. +4000 121000		·	+34000
: 1 ~ 1		7100	0
			+5400
17, -2500			-2500
20, -600 23, +4000 -4000	- 600		
26, +5000	45000		
29. +\$4200	+4200		-275
30275			
\$14600 +\$1400 +\$600 +\$4200	=\$5000 +\$4200 + ===================================	\$ 7000 —\$ 1000 ======	+\$ 9400 - \$ 3800 - = =
\$ 20,800	\$ 2	20,800	

Matriex Consulting Income statement For the month ended May 31, 2017 Revenues service Revenues = \$ 9400 Expense Sajorties and wags expenses = \$2500 Rent expense = 9000 utility expense = \$275 Advertising expense = \$ 125 = \$3800 Total Expenses = \$ 5,600 . Net in come

CO COMPARATE CONSULTINGO
Balance Sheet

JOS May 31, 2017-17

Octorga 6 20009 May -24-507 AssetA REVIENDEN cash Suasv=9 \$1/4600 Accounts Receivable = \$ 1400 Supplies = (UDDO 600 F JUDIO) Equipment = \$ tage = (Dard France) 008 Total - Amen 220,800 good & Liabilities and Owner's Equity Liabilities payable 121\$15000 Accounts payable = \$ 4200 O Protal Liabileties 79 = 10 18 9 20 000000 OWNER'S Equity enough tou 000.1000 Owners Capital = \$11,600 Total Liabilities and =\$20,800 owners equity on N.B. HORD, OWNERIN expital = (Investment + 11600) Net income - 2 Trawings) = (\$7000+\$5600-\$1000) = \$11600