

Solution:

(1)

-\$18,000 (cash) & +\$18,000 (pre-paid rent) -> in assets at acquisition

EOM:

-\$3,000 (pre-paid rent) & -\$3,000 (rent expense) -> first in asset, second in stockholders' equity

(2)

-\$2,000 (cash) & +\$2,000 (inventory) -> in assets at acquisition

(3)

-\$4,000 (cash) & +\$4,000 (pre-paid advertisement) -> in assets at acquisition

EOM:

-\$4,000 (pre-paid advertisement) & -\$4,000 (advertisement expense) -> first in asset, second in stockholders' equity

(4)

-\$8,000 (cash) & +\$8,000 (pre-paid training) -> in assets at acquisition

EOM:

-\$8,000 (pre-paid training) & -\$8,000 (training expense) -> first in asset, second in stockholders' equity