Example 1.1

Jan 1: Michelle contributed $500 from her savings to start a consulting business ("Blueberry").

Jan 7: Blueberry bought a computer for $200.

Jan 14: Blueberry borrowed $300 from the bank.

Jan 21: Blueberry received $400 (for consulting services), and paid $100 (utilities).

Jan 31: Michelle withdrew $100 from Blueberry.

Transaction analysis