

Awesome Accounting Cycle Case Study #1: Easy Co.

Easy, Co.

Chart of Accounts

1 Assets

11 Cash	Debit
12 Accounts Receivable	Debit
13 Supplies	Debit

2 Liabilities

21 Accounts Payable	Credit
---------------------	--------

3 Stockholders' Equity

31 Common Stock	Credit
32 Retained Earnings	Credit
33 Dividends	Debit

4 Revenue

41 Revenue	Credit
------------	--------

5 Expenses

51 Expense	Debit
------------	-------

1 Record the following entries of Easy, Co for the month of May using the Tabular Format

- May
- 1 Invested \$25,000 cash in exchange for Common Stock
 - 3 Paid cash for various expenses \$3000
 - 5 Purchased office supplies \$2000 on account.
 - 17 New credit card arrived by mail with a \$100,000 credit limit.
 - 20 Revenue earned, \$6000. Received \$2000 cash, remainder on account.
 - 21 Received \$1000 cash from customer paying down account
 - 25 Paid \$1500 cash to creditor
 - 30 Board of Directors declared and paid cash Dividend \$500
 - 31 Office Supplies Inventory Adjustment: End of Month On Hand Balance \$1750

2 Add up each column placing the balance below the line

3 The equation $A=L+SE$ should balance

4 Use each account balance to construct the Income Statement, Retained Earnings Statement and Balance Sheet

Teachers: There is not an answer key. The students "get" the opportunity to make you one.

You are welcome! :)

Page Turner Inc An Accounting Cycle Case

Clifford Lane



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