

Transactions

Assets

= Liabilities

+ Owners' Equity

- 1 Started Business
- 2 Borrowed Money
- 3 Purchased Cart
- 4 Purchased Inventory
- 5 Sold 900 Dogs
- 6 Cost of Dogs sold
- 7 Paid Worker
- 8 Paid other expenses

Ref	Cash		
	+	-	
1	9,000	12,000	3
2	10,000	200	4
5	1,800	600	7
6		300	8
	20,800	13,100	
	7,700		

Bank Loan Payable		Ref
-	+	
	10,000	2

Common Stock		
-	+	
	9,000	1

Sales		
-	+	
	1,800	5

Cart		
3	12,000	

Inventory		
4	200	6
	20	

Cost of Sales		
+	-	
6	180	

Wage Expense		
+	-	
7	600	

Other Expenses		
+	-	
8	300	

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