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transaction (a) this equality is equal to $0+1,000 = 1,000 + 0$. For transaction (b) it is equal to $-3,000 + 3,000 = 0 + 0$. You can use this equality as an additional control check as it needs to hold for EACH transaction

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BRIEF EXERCISE 2-5 (1) Effect on Accounting Equation Aug. 1 The asset Cash is increased; the equity account Share Capital is increased. ... Solutions Manual (For Instructor Use Only) 2-11 16.

BRIEF EXERCISE 2-8 (Continued) Accounts Receivable Date Explanation Ref. Debit Credit Balance
May 5 J1 5,000 0 5,000 12 J1 2,400 2,600 Service Revenue ...

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