

# Balanced vs. Unbalanced

## Directions:

Analyze the following scenarios and create a balance sheet which represents the scenario. Identify whether the sheet is balanced or unbalanced and why.

1. La Napoli, an Italian restaurant, has a balance sheet with the following assets: Cash = \$44,500, Equipment = \$3,300, Inventory = \$2,700, and Accounts Receivable = \$10,000. La Napoli's liabilities are: Accounts Payable = \$7,850 and Notes Payable = \$12,650. Fill out the balance sheet below.

Assets		Liabilities	

2. Is this a balanced or unbalanced sheet? Why?
3. Pizza Bella, a pizza restaurant, has a balance sheet with the following assets: Cash = \$12,500, Equipment = \$5,300, Inventory = \$2,300, and Accounts Receivable = \$5,000. Pizza Bella's liabilities are: Accounts Payable = \$11,850 and Notes Payable = \$10,650. Fill out the balance sheet below.

Assets		Liabilities	

4. Is this a balanced or unbalanced sheet? Why?

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5. HighPoint, an upscale restaurant, has a balance sheet with the following assets: Cash = \$62,500, Equipment = \$25,300, Inventory = \$32,300, and Accounts Receivable = \$25,000. HighPoint's liabilities are: Accounts Payable = \$104,150 and Notes Payable = \$40,950. Fill out the balance sheet below.

Assets		Liabilities	

6. Is this a balanced or unbalanced sheet? Why?