

### Problem 3-3 Determining the Effects of Transactions on the Accounting Equation

	Assets						=	Liabilities	+	Owner's Equity	
Trans.	Cash in Bank	+	Accounts Receivable	+	Computer Equipment	+	Office Furniture	=	Accounts Payable	+	Jan Swift, Capital
Bal.	24,000		700		4,000		5,000		3,000		30,700
1											
2											
3											
4											
5											
Bal.											