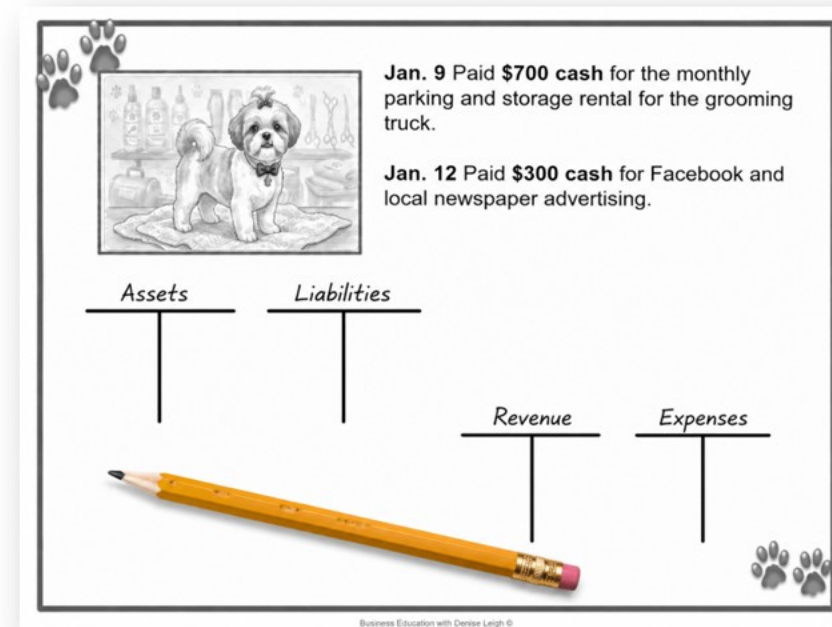


T-Accounts Practice & Review

3 DIGITAL OR PRINT ACTIVITIES



OR



Use as Formative and/or Summative Assessments,
Practice, or Review on T-Accounts

BUSINESS EDUCATION WITH *Denise Leigh*

NO PREP 3 Digital Activities

What's included?

- ✓ **3 activities** (15+ Google Slides or convert to PowerPoint)
- ✓ **Teacher's Keys**

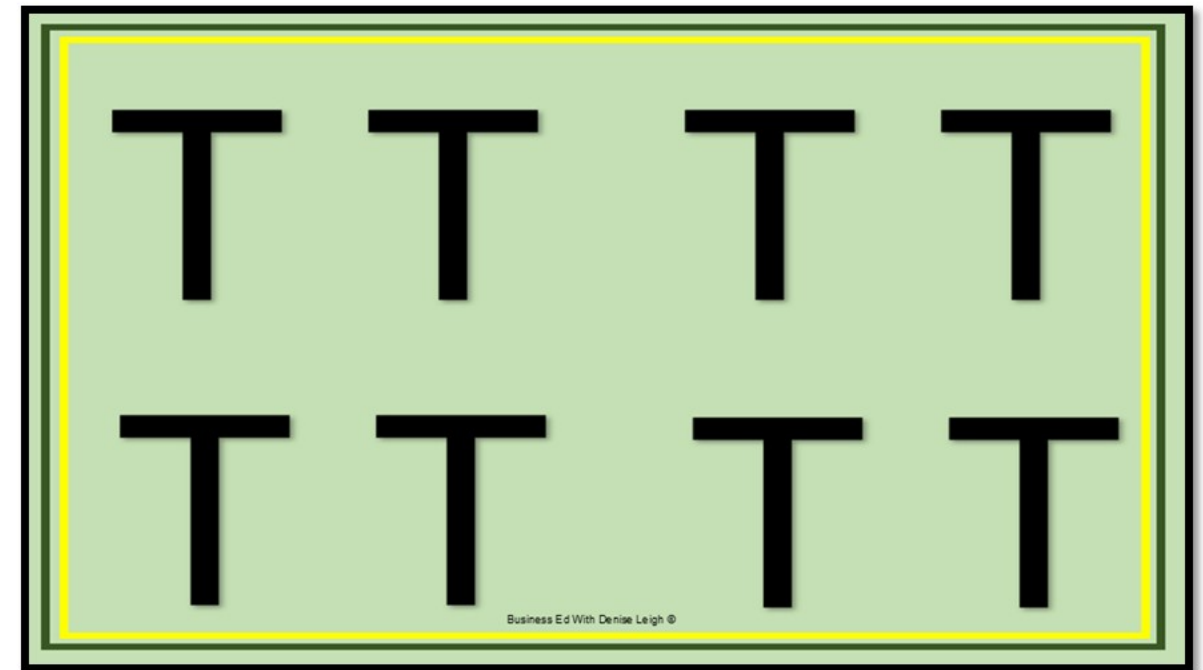


COMPLETE DIGITALLY OR PENCIL & PAPER



3 Businesses Included:

- **Mobile Dog Grooming**
- **Phone Repair**
- **Event Planning**

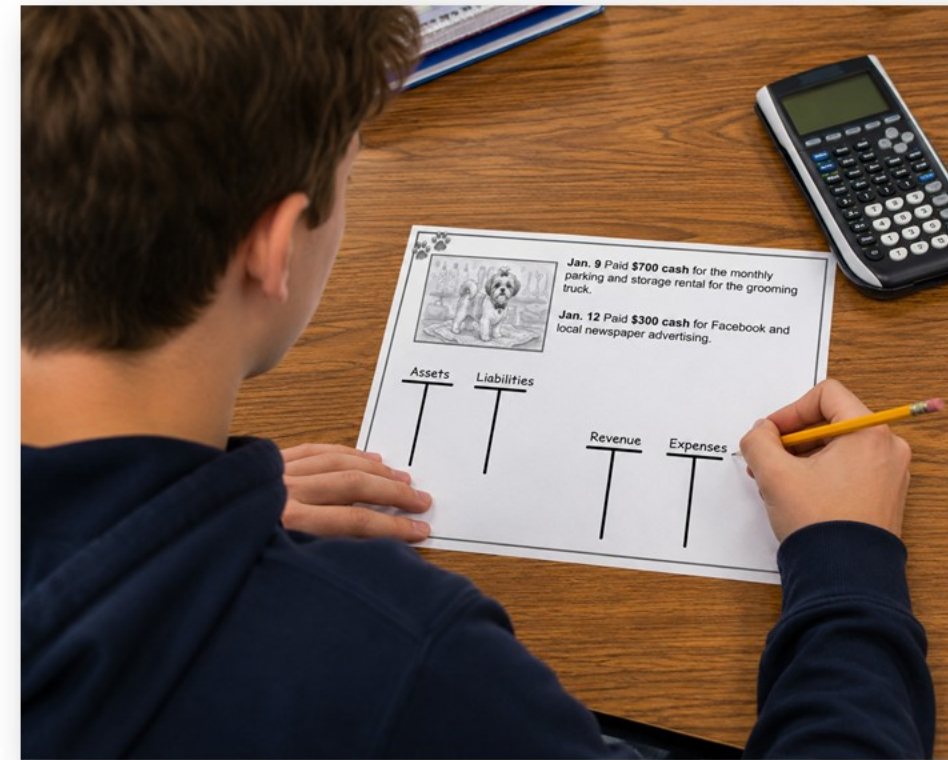


Great as an Assessment, Practice, or Review

3 T-Account Activities Included



OR



Students can complete
digitally or with pencil & paper
...you choose! 😊

Both versions included!

Google Slides that easily converts to PowerPoint

Activity #1 – Dog Grooming Business



Ron Jenkins has a mobile dog grooming business. Help him record journal entries in the T-Accounts. Remember, two accounts are affected in each transaction and one is a debit and one is a credit.

Business Ed With Denise Leigh ©

Students are given a chart of accounts for Ron's business.

Students help Ron record journal entries in the T-Accounts for his mobile dog grooming business

You will use these accounts to complete the T-Account Transactions.



Paw Perfect Mobile Grooming	
CHART OF ACCOUNTS	
101	Cash
120	Accounts Receivable
130	Prepaid Insurance
201	Accounts Receivable—Happy Tails Veterinary Clinic
301	Accounts Payable—Pet Groom Supply Co.
302	Ron Jenkins, Capital
302	Ron Jenkins, Drawing
401	Sales
EXPENSES (ALPHABETICAL ORDER)	
512	Advertising Expense
511	Rent Expense
513	Utilities Expense

Business Ed With Denise Leigh ©

Great as an Assessment, Practice, or Review

Activity #1 – Dog Grooming Business

Paw Perfect Mobile Grooming

Jan. 1 Ron Jenkins invested **\$25,000 cash** to start Paw Perfect Mobile Grooming.
Jan. 2 Bought **dog grooming equipment** (tubs, clippers, dryers, etc.) for **\$9,000 cash**.

Jan. 4 Bought **grooming supplies** (shampoo, brushes, towels, bows, nail grinders) for **\$850 on account** from Pet Groom Supply Co.

Jan. 6 Paid **\$1,500 cash** for one year of business insurance.



Jan. 9 Paid **\$700 cash** for the monthly parking and storage rental for the grooming truck.

Jan. 12 Paid **\$300 cash** for Facebook and local newspaper advertising.

Jan. 16 Groomed several dogs for **Happy Tails Veterinary Clinic** and billed them **\$1,250 on account**.

Jan. 20 Paid **\$275 cash** for utilities, including water and electricity used to maintain the grooming truck.



Jan. 24 Paid **\$500 cash on account** to Pet Groom Supply Co.

Jan. 29 Ron Jenkins withdrew **\$100 cash** for personal use.

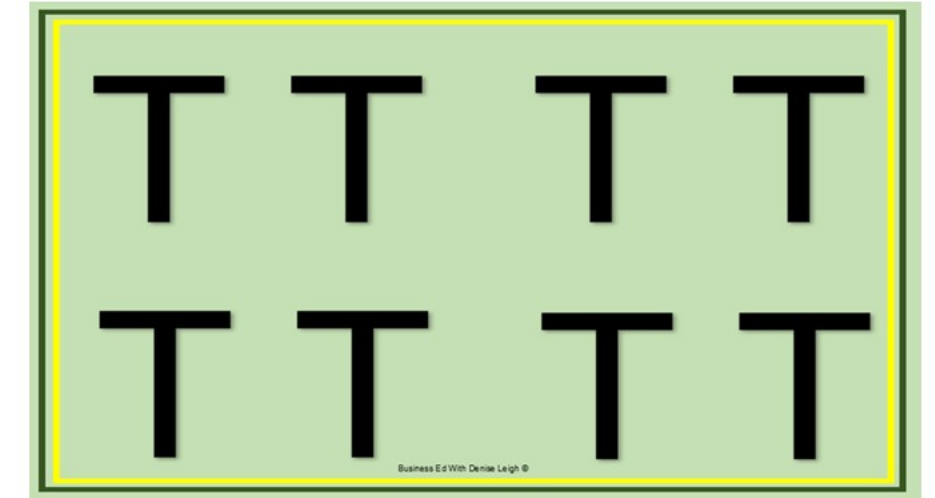
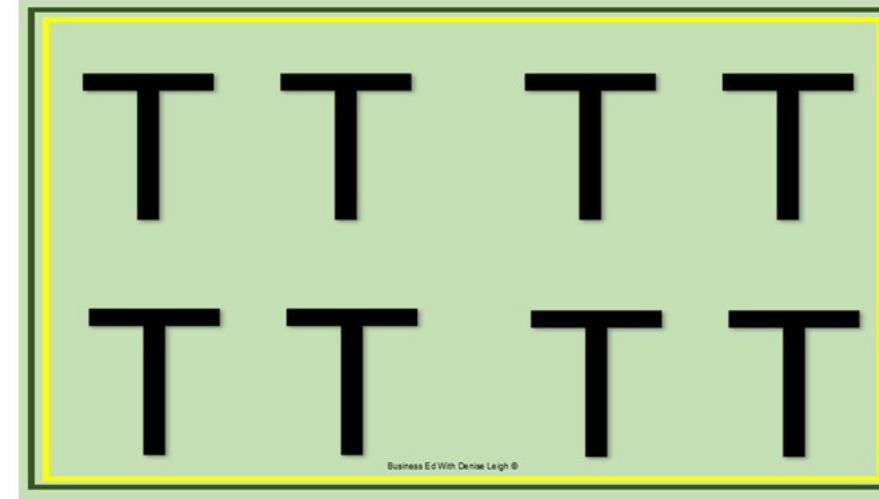
Great as an Assessment, Practice, or Review

Activity #2 – Phone Repair Business

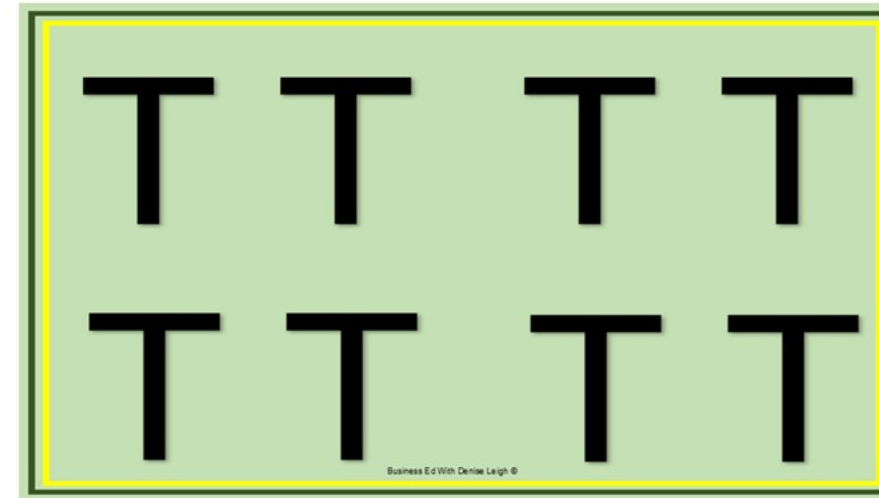
FlashFix Phone Repair — Jeremiah Johnson, Sole Proprietor

1. Jeremiah Johnson invested \$8,500 cash to start his phone repair business.
2. Jeremiah provided repair services for cash of \$750.
3. He purchased \$1,200 of equipment on account from TechSource Supply.
4. He paid \$180 cash for utilities expense.
5. He received \$400 cash from sales.
6. He paid \$1,000 cash for rent.
7. He purchased \$300 of repair supplies for cash.
8. Jeremiah provided repair services on account for \$900 for Welty Retirement Home. (They will pay him later)
1. He paid \$600 cash on account to TechSource Supply.
2. He paid \$250 cash for prepaid insurance.
3. Jeremiah withdrew \$500 cash for personal use.
4. He paid \$120 cash for advertising expense.

*Be sure to put the number as the date for each transaction on the T accounts.



Students help Jeremiah record journal entries in the T-Accounts for his Phone Repair business.



Great as an Assessment, Practice, or Review

Activity #3 – Glow Event

BUSINESS: GLOW EVENT PLANNING

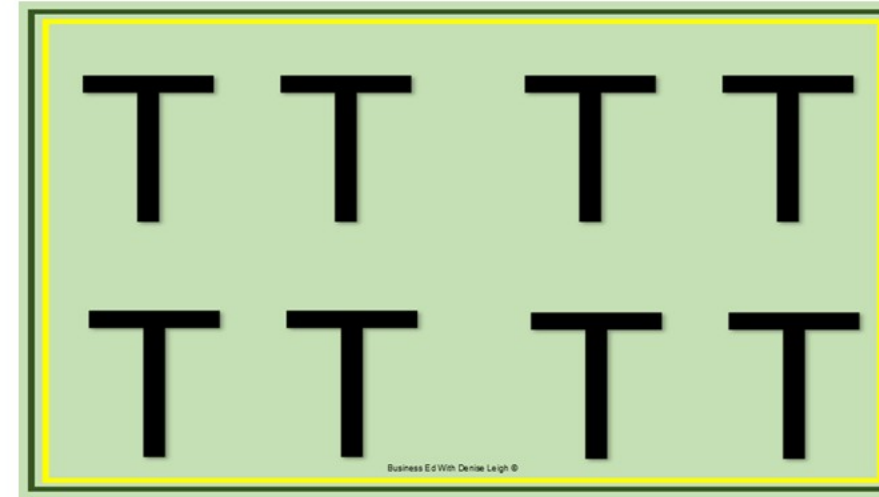
OWNER: MIA CARTER (sole proprietor)

1. Mia Carter invested **\$12,000 cash** to start her business.
2. She purchased **\$500 of supplies for cash**.
3. She paid **\$400 cash** for prep insurance.
4. She purchased **\$500 of equipment on account** from Bright Party Supply.
5. Mia provided event planning services **on account** for **\$1,200** to Sunset High School.
6. She paid **\$900 cash on account** to Bright Party Supply.
7. Mia withdrew **\$800 cash** for personal use.
8. She received **\$600 cash on account** from Sunset High School.
9. She paid **\$100 cash** for advertising expense.
10. Mia provided services **for cash** of **\$950**.
11. She paid **\$175 cash** for utilities expense.
12. She paid **\$2,000 cash** for rent.

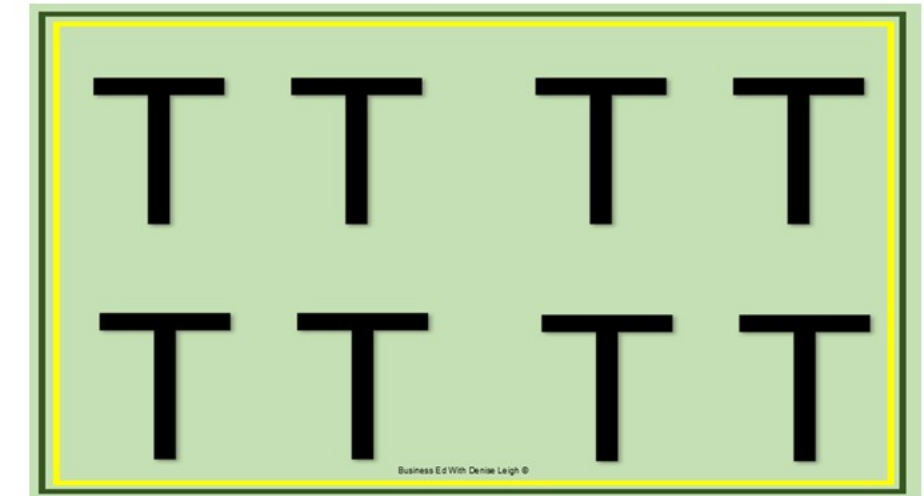


*Be sure to put the number as the date for each transaction on the T accounts.

Business Ed With Denise Leigh ©

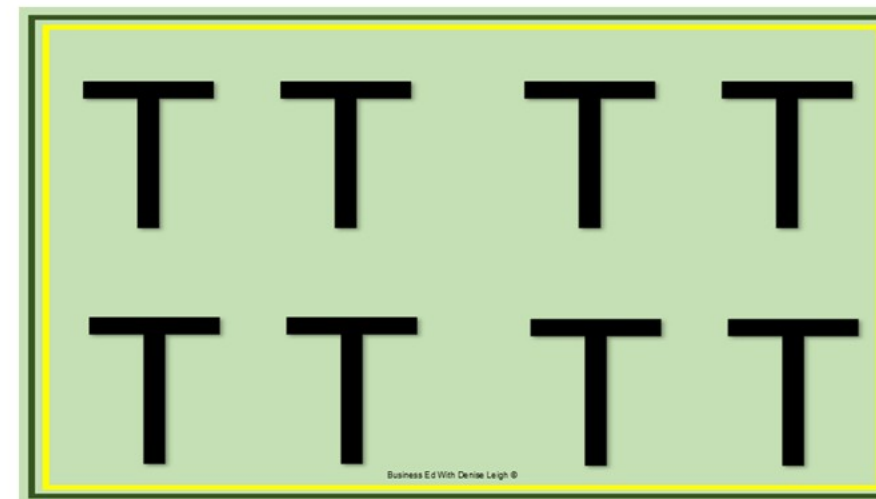


Business Ed With Denise Leigh ©



Business Ed With Denise Leigh ©

Students help Mia record journal entries in the T-Accounts for her Event Planning Business.



Business Ed With Denise Leigh ©

Great as an Assessment, Practice, or Review

3 T-Account Digital Activities Included



Ron Jenkins has a mobile dog grooming business. Help him record journal entries in the T-Accounts. Remember, two accounts are affected in each transaction and one is a debit and one is a credit.

You will use these accounts to complete the T-Account Transactions.



ACCOUNT NO.	ACCOUNT NAME
101	Cash
150	Equipment
120	Supplies
130	Prepaid Insurance
112	Accounts Receivable
201	Accounts Payable
301	Ron Jenkins, Capital
302	Ron Jenkins, Withdrawals
401	Sales
512	Advertising Expense
511	Rent Expense
513	Utilities Expense

Paw Perfect Mobile Grooming

Jan. 1 Ron Jenkins invested \$25,000 cash to start Paw Perfect Mobile Grooming.
Jan. 2 Bought dog grooming equipment (tubs, clippers, dryers, grooming table) for \$9,000 cash.

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Jan. 4 Bought grooming supplies (shampoo, brushes, towels, bows, nail grinders) for \$850 on account from Pet Groom Supply Co.
Jan. 6 Paid \$1,500 cash for one year of business insurance.

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Jan. 9 Paid \$700 cash for the monthly parking and storage rental for the grooming truck.
Jan. 12 Paid \$300 cash for Facebook and local newspaper advertising.

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Jan. 16 Groomed several dogs for Happy Tails Veterinary Clinic and billed them \$1,250 on account.
Jan. 20 Paid \$275 cash for utilities, including water and electricity used to maintain the grooming truck.

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FlashFix Phone Repair — Jeremiah Johnson, Sole Proprietor

- Jeremiah Johnson invested \$8,500 cash to start his phone repair business.
- Jeremiah provided repair services for cash of \$750.
- He purchased \$1,200 of equipment on account from TechSource Supply.
- He paid \$180 cash for utilities expense.
- He received \$400 cash from sales.
- He paid \$1,000 cash for rent.
- He purchased \$200 of equipment on account from TechSource Supply.
- Jeremiah Johnson provided repair services for \$900 for WebTech Home. (They will pay him later.)
- He paid \$200 cash on account to TechSource Supply.
- He paid \$200 cash for prepaid insurance.
- Jeremiah withdrew \$400 cash for personal use.
- He paid \$120 cash for advertising.

Jan. 24 Paid \$1,200 cash on account to Pet Groom Supply.
Jan. 29 Ron Jenkins withdrew \$400 cash for personal use.

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Business: Event Planning — Mia Carter, Sole Proprietor

- Mia Carter invested \$12,000 cash to start her business.
- She purchased \$500 of supplies for cash.
- She paid \$400 cash for prepaid insurance.
- She purchased \$900 of equipment on account from Bright Party Supply.
- Mia provided event planning services on account for \$1,200 to Sunset High School.
- She paid \$900 cash on account to Bright Party Supply.
- Mia withdrew \$800 cash for personal use.
- She received \$600 cash on account from Sunset High School.
- She paid \$150 cash for advertising expense.
- Mia provided services for cash of \$950.
- She paid \$175 cash for utilities expense.
- She paid \$2,000 cash for rent.

*Be sure to put the number as the date for each transaction on the T accounts.

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Google Slides that easily converts to PowerPoint

3 T-Account Paper & Pencil Activities Included



Ron Jenkins has a mobile dog grooming business. Help him record journal entries in the T-Accounts. Remember, two accounts are affected in each transaction and one is a debit and one is a credit.

You will use these accounts to complete the T-Account Transactions.



Account Name	Account Number
Cash	101
Equipment	120
Supplies	130
Prepaid Insurance	140
Accounts Receivable	150
Accounts Payable	200
Ron Jenkins, Capital	301
Ron Jenkins, Drawing	302
Salaries	401
EXPENSES (DEBITED HERE)	
Advertising Expense	501
Rent Expense	502
Utilities Expense	503

Paw Perfect Mobile Grooming

Jan. 1 Ron Jenkins invested \$25,000 cash to start Paw Perfect Mobile Grooming.
Jan. 2 Bought dog grooming equipment (tubs, clippers, dryers, grooming table) for \$9,000 cash.

T T

Jan. 4 Bought grooming supplies (shampoo, brushes, towels, bows, nail grinders) for \$850 on account from Pet Groom Supply Co.

Jan. 6 Paid \$1,500 cash for one year of business insurance.



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Jan. 9 Paid \$700 for the month's parking and storage for the grooming truck.

Jan. 12 Paid \$300 for local newspaper advertising.

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Jan. 15 Groomed 5 dogs for \$10 each. Received cash and billed Sunny Tails Veterinary for \$250 on account.

Jan. 18 Paid \$275 cash for utilities, including water and electricity used to maintain grooming tubs.

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Jan. 24 Paid \$500 cash on account to Pet Groom Supply Co.

Jan. 29 Ron Jenkins withdrew \$400 cash for personal use.

T T T T

FlashFix Phone Repair — Jeremiah Johnson, Sole Proprietor

- Jeremiah Johnson invested \$8,500 cash to start his phone repair business.
- Jeremiah provided repair services for cash of \$750.
- He purchased \$1,200 of equipment on account from TechSource Supply.
- He paid \$180 cash for utilities expense.
- He received \$400 cash from sales.
- He paid \$1,000 cash for rent on a storefront.
- He purchased \$300 of supplies for cash.
- Jeremiah paid \$900 on account for \$900 of equipment from TechSource Supply. (They had a sale.)
- He paid \$200 cash on account to TechSource Supply.
- He paid \$250 cash for personal use.
- Jeremiah withdrew \$500 cash for personal use.
- He paid \$120 cash for advertising expense.



*Be sure to put the number as the date for each transaction on the T accounts.

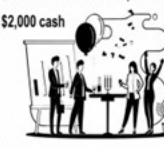
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BUSINESS NOW EVENT PLANNING

OWNER: MIA CARTER, sole proprietor

- Mia Carter invested \$10,000 cash to start her business.
- She received \$500 cash from sales.
- She paid \$400 cash for insurance.
- She purchased \$900 of equipment on account from Bright Party Supply.
- Mia provided event planning services on account for \$1,200 to Sunset High School.
- She paid \$900 cash on account to Bright Party Supply.
- Mia withdrew \$500 cash for personal use.
- She received \$600 cash on account from Sunset High School.
- She paid \$150 cash for advertising expense.
- Mia provided services for cash of \$950.
- She paid \$175 cash for utilities expense.
- She paid \$2,000 cash for rent.



*Be sure to put the number as the date for each transaction on the T accounts.

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Google Slides that easily converts to PowerPoint

I taught High School Accounting for 28 years.

Hi! My name is Denise Leigh. I have been teaching Business Education for over 25 years! I love collaborating with business educators all over the world. I am a 2022 Pennsylvania Teacher of the Year Finalist and relentless lifetime learner and lover of everything education. Engaging students and connecting them to their world is my jam! Thank you for exploring my resources and sharing my passion for BUSINESS EDUCATION!

Denise Leigh is an expert on student-led instruction. She was featured on CBS Pittsburgh for her City Collaborative™ Project-Based Business Education (PBL) Classroom.

