

**ACCOUNTING PRINCIPLES
TWELFTH EDITION - WILEY
CHAPTER 1**

BRIEF EXERCISES (Page 34, page 35, page 36 to LO5)

BE1-1 Presented below is the basic accounting equation. Determine the missing amounts.

	Assets	=	Liabilities	+	Owner's Equity
(a)	\$90,000		\$50,000		\$40,000
(b)	\$114,000		\$44,000		\$70,000
(c)	\$94,000		\$41,000		\$53,000

BE1-2 Given the accounting equation, answer each of the following questions.

- (a) The liabilities of Weber Company are \$120,000 and the owner's equity is \$232,000. What is the amount of Weber Company's total assets? **\$352,000**
- (b) The total assets of Weber Company are \$190,000 and its owner's equity is \$91,000. What is the amount of its total liabilities? **\$99,000**
- (c) The total assets of Weber Company are \$800,000 and its liabilities are equal to one-half of its total assets. What is the amount of Weber Company's owner's equity? **\$400,000**

BE1-3 At the beginning of the year, Gilles Company had total assets of \$800,000 and total liabilities of \$300,000. Answer the following questions.

- (a) If total assets increased \$150,000 during the year and total liabilities decreased \$60,000, what is the amount of owner's equity at the end of the year? **\$710,000**
- (b) During the year, total liabilities increased \$100,000 and owner's equity decreased \$70,000. What is the amount of total assets at the end of the year? **\$830,000**
- (c) If total assets decreased \$80,000 and owner's equity increased \$120,000 during the year, what is the amount of total liabilities at the end of the year? **\$100,000**

BE1-4 Use the expanded accounting equation to answer each of the following questions.

- (a) The liabilities of Kafka Company are \$90,000. Owner's capital is \$150,000; drawings are \$40,000; revenues, \$450,000; and expenses, \$320,000. What is the amount of Kafka Company's total assets? **\$330,000**
- (b) The total assets of Rivera Company are \$57,000. Owner's capital is \$25,000; drawings are \$7,000; revenues, \$52,000; and expenses, \$35,000. What is the amount of the company's total liabilities? **\$22,000**
- (c) The total assets of Alcorn Co. are \$600,000 and its liabilities are equal to two-thirds of its total assets. What is the amount of Alcorn Co.'s owner's equity? **\$200,000**

Answer Key Wiley Accounting Principles Chapter 1

**Caroline Aggestam-
Pontoppidan, Isabelle Andernack**

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This book delves into Answer Key Wiley Accounting Principles Chapter 1. Answer Key Wiley Accounting Principles Chapter 1 is a crucial topic that needs to be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Answer Key Wiley Accounting Principles Chapter 1, encompassing both the fundamentals and more intricate discussions.

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