

**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

Michal Rosen-Zvi



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Accounting Principles, Volume 1 Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara Trenholm, Valerie Warren, Lori Novak, 2019-01-29 Our top selling introductory accounting product Accounting Principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources It has been praised for its outstanding visual design excellent writing style and clarity of presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the world outside the classroom Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2020-12-03 Accounting Principles 14th Edition provides students with a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective Through a primary review of accounting transactions integrated real world examples and a variety of practice opportunities students develop a thorough understanding of how to apply accounting principles and techniques in practice Students work through an entire program that builds their mastery of accounting concepts with an emphasis on decision making and key data analysis skills appropriate at the introductory level that keeps them engaged and better prepared to connect the classroom to the real world **Intermediate Accounting, Volume 1** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2019-04-16 This is the unbound loose leaf version of Intermediate Accounting 17th Edition Volume 1 This book is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting drives results by helping students build professional competencies through reliable problem material Wiley GAAP Steven M. Bragg, 2010-10-01 The most practical authoritative guide to GAAP Wiley GAAP 2011 contains complete coverage of all levels of GAAP now indexed to the new ASC Wiley GAAP renders GAAP more understandable and accessible for research and has been designed to reduce the amount of time and effort needed to solve accounting research issues Provides interpretive guidance and a wealth of real world content rich examples and illustrations Offers insight into the application of complex financial reporting rules Contains detailed index for easy reference use Includes a comprehensive cross reference of accounting topics to the new FASB codification system Offers clear user friendly guidance on every pronouncement including FASB Technical Bulletins AcSEC Practice Bulletins FASB Implementation Guides AICPA Statements of Position and AICPA Accounting Interpretations Other titles by Epstein and Nach Wiley GAAP Codification Enhanced Other titles by Bragg Wiley Practitioner s Guide to GAAS 2010 With easy to access information this practicable and reliable resource offers complete coverage of the entire GAAP hierarchy Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Jill E. Mitchell, Barbara Trenholm, Wayne Irvine, Christopher D. Burnley, 2023-05-15 Provide future

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