

## SOLUTIONS TO BRIEF EXERCISES

### BRIEF EXERCISE 1.1

**(a)  $\$90,000 - \$50,000 = \$40,000$  (Owner's Equity).**

$(\$90,000 - \$50,000 = \$40,000)$   
(Assets - Liabl. = Owner's equity)

**(b)  $\$44,000 + \$70,000 = \$114,000$  (Assets).**

$(\$44,000 + \$70,000 = \$114,000)$   
(Liabl. + Owner's equity = Assets)

**(c)  $\$94,000 - \$53,000 = \$41,000$  (Liabilities).**

$(\$94,000 - \$53,000 = \$41,000)$   
(Assets - Owner's equity = Liabl.)

LO3 BT: AP Difficulty: Easy TOT: 3 min. AACSB: Analytic AICPA FC: Reporting

### BRIEF EXERCISE 1.2

**(a)  $\$120,000 + \$230,000 = \$350,000$  (Total assets).**

$(\$120,000 + \$230,000 = \$350,000)$   
(Liabl. + Owner's equity = Assets)

**(b)  $\$190,000 - \$89,000 = \$101,000$  (Total liabilities).**

$(\$190,000 - \$89,000 = \$101,000)$   
(Assets - Owner's equity = Liabl.)

**(c)  $\$900,000 - 0.5(\$900,000) = \$450,000$  (Owner's equity).**

$[\$900,000 - (\$900,000 \times .5) = \$450,000]$   
[Assets - (Assets  $\times$  .5) = Owner's equity]

LO3 BT: AP Difficulty: Easy TOT: 3 min. AACSB: Analytic AICPA FC: Reporting

### BRIEF EXERCISE 1.3

**(a)  $(\$800,000 + \$150,000) - (\$300,000 - \$60,000) = \$710,000$   
(Owner's equity).**

$[(\$800,000 + \$150,000) - (\$300,000 - \$60,000) = \$710,000]$   
[(Beg. assets + Incr. in assets) - (Beg. liabl. - Decr. in liabl.) = End. owner's equity]

**(b)  $(\$300,000 + \$100,000) + (\$800,000 - \$300,000 - \$70,000) =$   
 $\$830,000$   
(Assets).**

$[(\$300,000 + \$100,000) + (\$800,000 - \$300,000 - \$70,000) = \$830,000]$   
[(Beg. liabl. + Incr. in liabl.) + (Beg. assets - Beg. liabl. - Decr. in owner's equity) = End. assets]

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**Paul D. Kimmel, Jerry J. Weygandt**



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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      **Financial Accounting** Paul D. Kimmel,Jerry J. Weygandt,Jill E. Mitchell,2021-12-02 Financial Accounting Tools for Business Decision Making by Paul Kimmel Jerry Weygandt and Jill Mitchell provides a practical introduction to financial accounting with a focus on how to use accounting information to make business decisions Through significant course updates the 10th Edition presents an active hands on approach designed to spark effective learning develop critical thinking skills and inspire and prepare the next generation of accounting and business professionals To ensure maximum understanding of core concepts scaffolded assessments are integrated throughout the text at the point of learning This text also offers a wide variety of questions and end of chapter homework material presented within real world business scenarios helping students understand not just the how and why of accounting but its greater business applications as well Throughout the text students will have the opportunity to work through numerous hands on activities like the Cookie Creations running case study Expand Your Critical Thinking Questions Excel Templates and Analytics in Action problems in order to further develop their decision making mindsets within the accounting context These applications all map to chapter material as well making it easy for instructors to determine where and how to incorporate key skill development into their syllabus With Kimmel Financial Accounting students will build a strong understanding of financial accounting fundamentals while simultaneously learning the tools necessary to make successful business decisions in their future careers      **Applied Statistics and Probability for Engineers** Douglas C. Montgomery,George C. Runger,2020-07-08 Applied Statistics and Probability for Engineers provides a practical approach to probability and statistical methods Students learn how the material will be relevant in their careers by including a rich collection of examples and problem sets that reflect realistic applications and situations This product focuses on real engineering applications and real engineering solutions while including material on the bootstrap increased emphasis on the use of p value coverage of equivalence testing and combining p values The base content examples exercises and answers presented in this product have been meticulously checked for accuracy The Enhanced E Text is also available bundled with an abridged print companion and can be ordered by contacting customer service here ISBN 9781119456261 Price 97 95 Canadian Price 111 50      Accounting Principles Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-02-28 Weygandt s Accounting Principles continues to provide students with a trusted and clear introduction to fundamental accounting

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