

**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		<b>\$40,000</b>
(b)	<b>\$114,000</b>		\$44,000		\$70,000
(c)	\$94,000		<b>\$41,000</b>		\$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**

# Wiley Chapter 1 solutions

**WJ Hussar**



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**Electrochemistry in Nonaqueous Solutions** Kosuke Izutsu, 2009-09-22 An excellent resource for all graduate students and researchers using electrochemical techniques After introducing the reader to the fundamentals the book focuses on the latest developments in the techniques and applications in this field This second edition contains new material on environmentally friendly solvents such as room temperature ionic liquids Ions in Solution J Burgess, 1999-10-01 This outline of the principles and chemical interactions in inorganic solution chemistry delivers a course module in an area of considerable complexity Problems with solutions and tutorial hints to test comprehension have been added as a feature to check readers understanding and assist self study Exercises and projects are also provided to help readers deepen and extend their knowledge and understanding Inorganic solution chemistry is treated thoroughly Emphasis is placed upon NMR UV VIS IR Raman spectroscopy X ray diffraction and such topics as acid base behaviour stability constants and kinetics

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**The Quality Solution** David B. Nash, Neil I. Goldfarb, 2006 Poor healthcare quality is a public health emergency Landmark reports by the Institute of Medicine and other leading groups exposed the continuing inadequacies that plague the United States healthcare system Despite the red flags that these reports raised there has been only marginal improvement in healthcare quality Therefore improving the quality of health care should be one of our highest public health priorities the Institute of Medicine called the substantial gulf between the vision of ideal care and the reality of what most individuals receive a quality chasm the Quality Solution

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**Surfactants in Solution** K.L. Mittal, 2013-03-09 This and its companion volumes 7 8 and 9 document the proceedings of the 6th International Symposium on Surfactants in Solution SIS held in New Delhi India August 18 22 1986 under the joint auspices of the Indian Society for Surface Science and Technology and Indian Institute of Technology Delhi As this symposium was a landmark it represented the tenth anniversary of this series of symposia so it is very apropos to reflect

on how these symposia have evolved to their present size and status The pedigree of this series of symposia goes back to 1976 when the premier symposium in this series was held Actually in 1976 it was a modest start and it was not possible at that time to gaze at the crystal ball and predict what would be the state of affairs in 1986 For historical purposes it should be recorded here that the first symposium was held in Albany NY under the title Micellization Solubilization and Microemulsions the second symposium was christened Solution Chemistry of Surfactants and was held in Knoxville TN in 1978 the venue for the third symposium in 1980 was Potsdam NY and it was dubbed International Symposium on Solution Behavior of Surfactants Theoretical and Applied Aspects *The Mechanisms of Fast Reactions in Solution* Edward Caldin, 2001 Published a few years after the author's death this volume is a sequel to his 1964 book *Fast Reactions in Solution* the material is entirely new extending investigation beyond now well established fast reaction techniques to consider their contribution to understanding events on the molecular scale After an introductory chapter on origins methods mechanisms and rate constants coverage includes the rates of diffusion controlled reactions mathematical theory of diffusion flash photolysis techniques fluorescence quenching Marcus theory involving proton transfer and group transfer reactions in solutions and electron transfer reactions Annotation copyrighted by Book News Inc Portland OR

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exclusively from us You now have a source you can cite with authority confidence and credibility More information is available at <http://www.ScholarlyEditions.com> **Pulverized-Coal Combustion and Gasification** L. Smoot, 2013-04-17 viii and approaches could be adapted to other coal conversion and combustion problems we have not considered combustion or gasification in fluidized or fixed beds or in situ processes In addition we have not considered other fossil fuel combustion problems associated with oil shale tar sands etc even though many aspects of pulverized coal combustion would relate to these problems For the case of pulverized coal models we have attempted to provide a detailed description of the model foundations Parts I and II of this book emphasize general principles for describing reacting turbulent or laminar multiphase systems General conservation equations are developed and summarized The basis for computing thermochemical equilibrium in complex heterogeneous mixtures is presented together with techniques for rapid computation and reference to required input data Rate processes are then discussed including pertinent aspects of turbulence chemical kinetics radiative heat transfer and gas particle convective diffusive interactions Much of Part II deals with parameters and coefficients for describing these complex rate processes This part of the book provides recommended values of coefficients and parameters for treating complex reacting flows Parts I and II may well be suitable for use in an advanced course in reacting flows and have been written partly with that in mind Part III deals with more specific aspects of pulverized coal characteristics and rate processes Following a general description of coal structure and constitution coal pyrolysis and char oxidation processes are considered

**Group Theory and General Relativity** Moshe Carmeli, 2000 This is the only book on the subject of group theory and Einstein's theory of gravitation It contains an extensive discussion on general relativity from the viewpoint of group theory and gauge fields It also puts together in one volume many scattered original works on the use of group theory in general relativity theory There are twelve chapters in the book The first six are devoted to rotation and Lorentz groups and their representations They include the spinor representation as well as the infinite dimensional representations The other six chapters deal with the application of groups particularly the Lorentz and the  $SL(2, C)$  groups to the theory of general relativity Each chapter is concluded with a set of problems The topics covered range from the fundamentals of general relativity theory its formulation as an  $SL(2, C)$  gauge theory to exact solutions of the Einstein gravitational field equations The important Bondi Metzner Sachs group and its representations conclude the book The entire book is self contained in both group theory and general relativity theory and no prior knowledge of either is assumed The subject of this book constitutes a relevant link between field theoreticians and general relativity theoreticians who usually work rather independently of each other The treatise is highly topical and of real interest to theoretical physicists general relativists and applied mathematicians It is invaluable to graduate students and research workers in quantum field theory general relativity and elementary particle theory

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**Solution Methods for Integral Equations** M. A. Goldberg, 2013-11-21 *Microwave Chemical and Materials Processing* Satoshi Horikoshi, Robert F. Schiffmann, Jun Fukushima, Nick Serpone, 2017-11-28 The principal aim of this book is to introduce chemists through a tutorial approach to the use of microwaves by examining several experiments of microwave chemistry and materials processing It will subsequently enable chemists to fashion their own experiments in microwave chemistry or materials processing Microwave heating has become a popular methodology in introducing thermal energy in chemical reactions and material processing in laboratory scale experiments Several research cases where microwave heating has been used in a wide range of fields have been reported including organic synthesis polymers nanomaterials biomaterials and ceramic sintering among others In most cases microwave equipment is used as a simple heat source Therefore the principal benefits of microwave radiation have seldom been taken advantage of One reason is the necessity to understand the nature of electromagnetism microwave engineering and thermodynamics However it is difficult for a chemist to appreciate these in a short time so they act as barriers for the chemist who might take an interest in the use of microwave radiation This book helps to overcome these barriers by using figures and diagrams instead of equations as much as possible

*Purification of Laboratory Chemicals* W.L.F. Armarego, 2003-03-07 Now in its fifth edition the book has been updated to include more detailed descriptions of new or more commonly used techniques since the last edition as well as remove those that are no longer used procedures which have been developed recently ionization constants  $pK_a$  values and also more detail about the trivial names of compounds In addition to having two general chapters on purification procedures this book provides details of the physical properties and purification procedures taken from literature of a very extensive number of organic inorganic and biochemical compounds which are commercially available This is the only complete source that covers the purification of laboratory chemicals that are commercially available in this manner and format Complete update of this

valuable well known reference Provides purification procedures of commercially available chemicals and biochemicals Includes an extremely useful compilation of ionisation constants

Project Management Essentials William P. Athayde, Ruth Elswick, Paul Lombard, 2013-08-14 If you're new to project management or need to refresh your knowledge Project Management Essentials Third Edition is the quickest and easiest way to learn how to manage projects successfully The simple techniques and templates in this book provide you with the essential tools you'll need to be an effective project manager It's as simple as that Read the book and discover How to plan well to decide on the right things to do The key skills and knowledge you'll need to be effective How to create an effective charter to start projects off right Guidelines for building a usable project plan Tips for breaking project work into manageable pieces Techniques for estimating project cost and schedule How to build a team Strategies to deal with conflict change and risk How to report on the progress of the project and keep everyone concerned happy Project Management Essentials is written in short clear chapters to make project management more easily understood The authors all valued senior faculty of PM College use both their business experience and their academic backgrounds to make these chapters come alive This updated edition complies with the latest project management standard the PMBOK Guide 5th Edition

**Comprehensive Chirality**, 2012-12-31 Although many books exist on the subject of chiral chemistry they only briefly cover chiral synthesis and analysis as a minor part of a larger work to date there are none that pull together the background information and latest advances in one comprehensive reference work Comprehensive Chirality provides a complete overview of the field and includes chiral research relevant to synthesis analytic chemistry catalysis and pharmaceuticals The individual chapters in each of the 9 volumes provide an in depth review and collection of references on definition technology applications and a guide links to the related literature Whether in an Academic or Corporate setting these chapters will form an invaluable resource for advanced students researchers new to an area and those who need further background or answers to a particular problem particularly in the development of drugs Chirality research today is a central theme in chemistry and biology and is growing in importance across a number of disciplinary boundaries These studies do not always share a unique identifying factor or subject themselves to clear and concise definitions This work unites the different areas of research and allows anyone working or researching in chiral chemistry to navigate through the most essential concepts with ease saving them time and vastly improving their understanding The field of chirality counts several journals that are directly and indirectly concerned with the field There is no reference work that encompasses the entire field and unites the different areas of research through deep foundational reviews Comprehensive Chirality fills this vacuum and can be considered the definitive work It will help users apply context to the diverse journal literature offering and aid them in identifying areas for further research and or for solving problems Chief Editors Hisashi Yamamoto University of Chicago and Erick Carreira ETH Zurich have assembled an impressive world class team of Volume Editors and Contributing Authors Each chapter has been painstakingly reviewed and checked for



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