# BRIEF EXERCISE 1-4

	Assets		Liabilities		Owner's Equity							
					Owner's Capital	-	Owner's Drawings	٠	Revenues		Expenses	
(a)	X		\$90,000	٠	\$150,000	-	\$40,000		\$450,000	-	\$320,000	
	X	*	\$90,000	٠	\$240,000							
	x	= \$330,000										
(b)	\$57,000		x	٠	\$25,000	-	\$7,000		\$52,000		\$35,000	
	\$57,000		X	٠	\$35,000							
	X		= \$22,000 (\$57,000 - \$35,000)									
(c)	\$600,000		(\$600,000 x 2/3)	٠	X (Owner's equity)							
	\$600,000		\$400,000		X	1000						
	X		\$200,000									

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Joanne M. Flood

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Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2010-06-01 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt's Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness. The text prepares student for the requirements they will follow in the coming years Wiley CPA Examination Review, Problems and Solutions O. Ray Whittington, Patrick R. Delaney, 2011-07-05 Complete coverage of the new CBT e format for the newly revised CPA Exam With 2011 bringing the greatest changes to the CPA exam in both form and content Wiley CPA Exam Review 38th Edition is completely revised for the new CBT e CPA Exam format Containing more than 2 700 multiple choice questions and including complete information on the new Task Based Simulations these books provide all the information needed to pass the uniform CPA examination Covers the new addition of IFRS material into the CPA exam Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 45 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study quides Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format Wiley CPA Examination Review, Outlines and Study Guides Patrick R. Delaney, O. Ray Whittington, 2012-05-23 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates turn to take the test and pass it Wiley CPA Exam Review 39th Edition contains more than 4 200 multiple choice questions and includes complete information on the Task Based Simulations Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 47 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides With timely and up to the minute coverage Wiley CPA Exam Review 39th Edition covers all requirements for the CPA Exam giving the candidate maximum flexibility in planning their course of study and success Wiley GAAP 2018 Joanne M. Flood, 2018-03-27 With updates to revenue recognition leases and an online presentation and disclosure checklist Cover Wiley GAAP 2017 Joanne M. Flood, 2016-12-27 The most practical authoritative guide to GAAP Wiley GAAP 2017

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