

andAcPlus 1 – Exercises

Basic Accounting Equation: ASSETS = LIABILITIES + OWNER'S EQUITY					
	Case 1	Case 2	Case 3	Case 4	Case 5
A. Assets	250,000	350,000		560,000	310,000
Liabilities		170,000	190,000		190,000
Owner's Equity	<u>150,000</u>	<u>180,000</u>	<u>370,000</u>	<u>560,000</u>	<u>120,000</u>
B.	Assets	=	Liabilities	+	Owner's Equity
Case 1	800,000	=		+	210,000
Case 2		=	195,500	+	85,000
Case 3	510,000	=	367,500	+	
Case 4		=	310,500	+	195,000
Case 5	125,300	=	165,300	+	
C.	Case 1	Case 2	Case 3	Case 4	Case 5
Assets	60,000	45,000		85,000	
Liabilities	<u>40,000</u>		<u>40%</u>		<u>35,000</u>
Owner's Equity		<u>30%</u>	<u>45,000</u>	<u>75%</u>	<u>50%</u>

- D. Computation of Unknown Accounting Values. Calculate the missing amount that relates to the financial position of an enterprise:
- Adle has an obligation of P450,000. If the total assets are P950,000, how much is the amount of owner's equity?
 - Bernabe residual interest showed a balance of P375,000. If it claims an ownership in assets worth P1,050,000, how much is the liabilities?
 - Luz has an owner's equity of P750,000 and a financial obligation of P325,000, how much is the firm's total assets?
 - As of the end of the period, ABC Company has a total assets equal to P970,000 and total liabilities equal to 495,000. What is the equity of the company as of the end of the period?
 - Erinda has put up cash in the amount of P250,000 representing her initial capital. At the end of the year, the creditor's claim is 100,000 and the owner's equity is 75% of the total assets. How much is total assets at the end of the year?
 - The firm's total assets is P350,000, 35% is the owner's equity, how much is the total creditor's claim at the end of the year?

Accounting Exercises With Solutions

Rachel S Tattersall



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Table of Contents Accounting Exercises With Solutions

1. Understanding the eBook Accounting Exercises With Solutions
 - The Rise of Digital Reading Accounting Exercises With Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Exercises With Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Exercises With Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Exercises With Solutions
 - Personalized Recommendations
 - Accounting Exercises With Solutions User Reviews and Ratings

- Accounting Exercises With Solutions and Bestseller Lists
- 5. Accessing Accounting Exercises With Solutions Free and Paid eBooks
 - Accounting Exercises With Solutions Public Domain eBooks
 - Accounting Exercises With Solutions eBook Subscription Services
 - Accounting Exercises With Solutions Budget-Friendly Options
- 6. Navigating Accounting Exercises With Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Exercises With Solutions Compatibility with Devices
 - Accounting Exercises With Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Exercises With Solutions
 - Highlighting and Note-Taking Accounting Exercises With Solutions
 - Interactive Elements Accounting Exercises With Solutions
- 8. Staying Engaged with Accounting Exercises With Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Exercises With Solutions
- 9. Balancing eBooks and Physical Books Accounting Exercises With Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Exercises With Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Exercises With Solutions
 - Setting Reading Goals Accounting Exercises With Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Exercises With Solutions
 - Fact-Checking eBook Content of Accounting Exercises With Solutions
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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