

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>75,000</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	<u>510,000</u>	=	<u>367,500</u>	+	
Case 4		=	310,500	+	<u>195,600</u>
Case 5	<u>125,300</u>	=	<u>165,300</u>	+	
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:				
a.	Ade has an obligation of P450,000. If the total assets are P950,000, how much is the amount of owner's equity?				
b.	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?				
c.	Luz has an owner's equity of P750,000 and a financial obligation of P325,000, how much is the firm's total assets?				
d.	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?				
e.	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?				
f.	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

Robert Joseph Bennett



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