

## DO IT! 1.5

- (a) The total assets are \$49,000, comprised of Cash \$6,500, Accounts Receivable \$13,500, and Equipment \$29,000.

(\$6,500 + \$13,500 + \$29,000 = \$49,000)

(Cash + Accts. rec. + Equip. = Tot. assets)

- (b) Net income is \$20,500, computed as follows:

<b>Revenues</b>		
Service revenue.....		\$53,500
<b>Expenses</b>		
Salaries and wages expense .....	\$16,500	
Rent expense.....	10,500	
Advertising expense.....	<u>6,000</u>	
<b>Total expenses.....</b>		<b><u>33,000</u></b>
<b>Net income.....</b>		<b><u>\$20,500</u></b>

[\$53,500 - (\$16,500 + \$10,500 + \$6,000) = \$20,500]

[Serv. rev. - (Sal. & wages exp. + Rent exp. + Advert. exp) = Net inc.]

- (c) The ending owner's equity balance of Kirby Company is \$21,000. By rewriting the accounting equation, we can compute Assets minus Liabilities, as follows:

<b>Total assets [as computed in (a)] .....</b>	<b>Less:</b>	<b>\$49,000</b>
<b>Liabilities</b>		
Notes payable.....	\$25,000	
Accounts payable.....	<u>3,000</u>	<b><u>28,000</u></b>
<b>Owner's equity.....</b>		<b><u>\$21,000</u></b>

**Note that it is not possible to determine the company's owner's equity in any other way, because the beginning balance for owner's equity is not provided.**

[\$49,000 - (\$25,000 + \$3,000) = \$21,000]

[Tot. assets - (Notes pay. + Accts. pay.) = Owner's equity]

LO 5 BT: AP Difficulty: Moderate TOT: 10 min. AACSB: Analytic AICPA FC: Reporting

# Kimmel Accounting 4 E Solutions Manual

**Jerry J. Weygandt, Donald E. Kieso, Paul  
D. Kimmel, Agnes L. DeFranco**

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Weygandt,Donald E. Kieso,Paul D. Kimmel,Agnes L. DeFranco,2008-03-03 As the hospitality field continues to grow and diversify today s hospitality professionals need to understand financial accounting at a higher level than ever before Written by some of the most respected authors in accounting Hospitality Financial Accounting Second Edition gives a complete introduction to financial accounting principles and demonstrates how to apply them to all facets of the hospitality industry Updated with the latest developments in the accounting and hospitality fields Hospitality Financial Accounting Second Edition covers the basics of financial accounting first and then shows hospitality students how to analyze financial statements and deal with the daily issues they will face on the job      **Accounting Principles, Chapters 14-27** Jerry J.

Weygandt, Donald E. Kieso, Paul D. Kimmel, 2001-03-27 The Navigator the centerpiece of the learning system that empowers students to succeed consists of A checklist at the beginning of each chapter outlining text features and study skills needed A series of check boxes to prompt students to use the learning aids in the chapter and set priorities while studying Accounting in Action and Technology in Action boxes give students glimpses into the real world of business including Ethics Insights International Insights e Business Insights and Business Insights Student and Instructor Approved Pedagogy includes marginal accounting equation analyses and financial statements and ratio analysis throughout the text The strategic use of color photographs and illustrations rated 1 in instructor satisfaction Infographics These memorable visual reminders help students visualize and apply accounting concepts to the real world Unparalleled Readability Students using Accounting Principles rated their text easy to read more frequently than students using other accounting principles textbooks The new edition continues to reflect this conversational style and highly rated clarity Useful Thought Provoking End of Chapter Material including Self Study Questions Questions Brief Exercises Exercises A B Problem Sets and Broadening Your Perspective which is divided into two sections Financial Reporting and Analysis includes financial reporting problems comparative analysis problems Interpreting Financial Statements A Global Focus and Exploring the Web exercises Critical Thinking includes Group Decision Case Communication Activity and Ethics Case      **Accounting Literature Index** Jean Louis Heck, 1994      **Cumulated Index to the Books** , 1943      *Books in Print* , 1982      *Catalog of Copyright Entries. Third Series* Library of Congress. Copyright Office, 1964 Includes Part 1 Number 1 Books and Pamphlets Including Serials and Contributions to Periodicals January June

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