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Exercise 2. Applying  
Basic Accounting  
Equation. Dan and  
Den, Inc. reports the  
following assets and  
liabilities. Compute the  
totals that would  
appear in the  
corporation's basic  
accounting equation  
(Assets = Liabilities +

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Stockholders' Equity  
(Capital Stock)).

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Exercises Exercise A  
State whether each of  
the following  
statements about  
internal control is true  
or false: Those  
employees responsible  
for safeguarding an  
asset should maintain  
the accounting records  
for that asset.

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Complete, accurate,  
and up-to-date  
accounting records  
should be maintained.

## **Exercises: Chapter 4 | Financial Accounting**

Exercise F Using the data in the previous problem, post the entries to T-accounts. Write the letter of the transaction in the account before the dollar amount.

Determine a balance

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for each account.

**Exercise G** Using your answer for the previous exercise, prepare a trial balance. Assume the date of the trial balance is March 31.

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concepts to journal entries, T-accounts, the trial balance, financial statements, the cash flow statement, inventory, depreciation, provisions, doubtful debts, year-end entries, bank reconciliations and more.

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Identify the three  
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incurred in  
manufacturing a

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product and indicate the distinguishing characteristics of each.

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Prepare a summary of transactions showing

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how each transaction affects the accounting equation. Identify each asset, liability, and stockholders' equity item in your summary of transactions. For instance, instead of grouping all assets in one number, show cash, accounts receivable, and so on in your accounting equation.

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Depreciation Case

Study Calculations:

Straight line • = \$15

000 - \$3000 = \$12

000/6 years = \$2000 X

9/12 = \$1500 In this

first calculation the

asset has only been in

the possession of the

business for 9 months

and this has to be

factored into the

calculation.

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Accounting Study  
Guide Solutions to  
Exercises SOLUTIONS  
TO EXERCISES Lesson  
1: Definition of  
Accounting 1. What is  
accounting? What are  
its main functions?  
Accounting is the  
process of financially  
measuring, recording,

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summarizing and communicating the economic activity of an organization.

## **Lesson 1: Definition of Accounting**

Chapter 4 - Financial Accounting Exercise Answer Sheet All exercises must be completed. When completed, upload to Blackboard. USER NUMBER: \_\_ User - 105

\_\_\_\_\_ 1. What is the general ledger long

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Accounting  
text name for account  
202105?

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below, write your answers on a piece of paper. When you're done, check the answers page here to see if you got them.

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An accounting time period that is one year in length is referred to as a fiscal year. A fiscal year that starts on January 1 and ends on



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December 31 is a calendar year.  
EXERCISE 3-2 (a)  
Accrual-basis accounting records the transactions that change a company's financial statements in the periods in which the events

## **CHAPTER 3**

Exercises. Exercise A  
On 2010 September 30, Domingo's Construction Company issued \$ 120,000 face

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value of 12 per cent, 10-year bonds dated 2010 August 31, at 100, plus accrued interest. Interest is paid semiannually on February 28 and August 31. Domingo's accounting year ends on December 31.

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