

Fundamental Accounting Principles Answers

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Fundamental Accounting Principles Answers

There are several steps in processing transactions: (1) Identify and analyze the transaction or event, including the source document(s), (2) apply double-entry accounting, (3) record the transaction or event in a journal, and (4) post the journal entry to the ledger.

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a. Using the accounting equation at the beginning of the year: Assets = Liabilities + Equity \$300,000 =? + \$100, Thus, beginning liabilities = \$200, Using the accounting equation at the end of the year: Assets = Liabilities + Equity \$300,000 + \$80,000 = \$200,000+ \$50,000 +? \$380,000 = \$250,000 +? Thus, ending equity = \$130,

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the fundamental principles of accounting are as follows: a. the going concern concept b. the consistency concept c. the separate valuation concept d. accruals and matching concept

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