

Discussion Questions – Suggested Solution (E1-9, E1-11)

E1-9.

Net Income (or Loss) = Revenues - Expenses

Assets = Liabilities + Stockholders' Equity

- A Net Income = $\$93,500 - \$75,940 = \$17,560$;
Stockholders' Equity = $\$140,200 - \$56,500 = \$83,700$.
- B Total Revenues = $\$75,834 + \$14,740 = \$90,574$;
Total Liabilities = $\$107,880 - \$77,500 = \$30,380$.
- C Net Loss = $\$68,120 - \$76,430 = (\$8,310)$;
Stockholders' Equity = $\$98,200 - \$69,850 = \$28,350$.
- D Total Expenses = $\$55,804 - \$21,770 = \$34,034$;
Total Assets = $\$20,300 + \$78,680 = \$98,980$.
- E Net Income = $\$84,840 - \$75,320 = \$9,520$;
Total Assets = $\$25,520 + \$80,000 = \$105,520$.

E1-11.

PAINTER CORPORATION

Income Statement

For Month ended 31 January, Current Year

Total revenues	\$305,000
Less: Total expenses (excluding income tax)	<u>189,000</u>
Pretax income	116,000
Less: Income tax expense	<u>25,000</u>
Net income	<u>\$ 91,000</u>

PAINTER CORPORATION

Balance Sheet

At January 31, Current Year

Assets	
Cash	\$ 65,150
Receivables from customers	44,700
Merchandise inventory	<u>94,500</u>
Total assets	<u>\$204,350</u>
Liabilities	
Payables to suppliers	\$25,950
Income taxes payable	<u>25,000</u>
Total liabilities	<u>50,950</u>
Stockholders' Equity	
Common stock	62,400
Retained earnings (from income statement above)	<u>91,000</u>
Total stockholders' equity	<u>153,400</u>
Total liabilities and stockholders' equity	<u>\$204,350</u>

Acct1101 Solutions Manual Financial Accounting

**Guy Dillon, Richard Lewis, David
Pendrill, Neil Smith**



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1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Acct1101 Solutions Manual Financial Accounting
 - Chapter 2: Essential Elements of Acct1101 Solutions Manual Financial Accounting
 - Chapter 3: Acct1101 Solutions Manual Financial Accounting in Everyday Life
 - Chapter 4: Acct1101 Solutions Manual Financial Accounting in Specific Contexts
 - Chapter 5: Conclusion
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- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Acct1101 Solutions Manual Financial Accounting.

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