

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

**Mitchell Franklin, Patty Graybeal, Dixon
Cooper**



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