

Chapter 3 Homework Solutions:

E 1. Below are increases/ (decreases) of Fritz accounts during the year, except for retained earnings.

Cash	\$79,000
Accounts Receivable (net)	45,000
Inventory	127,000
Investments	(47,000)
)
Accounts Payable	(51,000)
)
Bonds Payable	82,000
Common Stock	125,000
Paid-in Capital- Common Stock	13,000
	13,000

Instructions:

- Compute **net income**. Assume no entries in Retained Earnings except for net income and \$19,000 declared dividends.

Solutions:

$$\begin{aligned}
 \text{Change in assets} &= \text{Change in Liabilities} + \text{Change in Stockholders' Equity} \\
 79,000 + 45,000 + 127,000 - 47,000 &= (51,000) + 82,000 + 125,000 + 13,000 + \text{RE ?} \\
 204,000 &= 169,000 + \text{RE ?} \\
 35,000 &= \text{RE Increase} \\
 35,000 &= \text{Net Income} - 19,000 \text{ of dividends} \\
 \$54,000 &= \text{Net Income}
 \end{aligned}$$

E 2. Below is information related to Viel at December 31, 2025, the end of its first year of operations.

Sales revenue	\$310,000
	0
Cost of goods sold	140,000
Selling and administrative expenses	50,000
Gain on sale of plant assets	30,000
Unrealized gain on AFS debt investments	10,000
Interest expense	6,000
Loss on discontinued operations	12,000
Dividends declared and paid	5,000

Instructions:

- Compute: operating income, net income, comprehensive income, retained earnings on 12/31/2025.
- What if 20% tax was applicable?

Solutions:

Sales Revenue	310,000	
Cost of Goods Sold	(140,000)	
)	
Gross Profit		170,000
Selling and administrative expenses	(50,000)	
Operating Income		120,000
Other revenues and gains - gain on sale of	30,000	

Cost Accounting Chapter 3 Homework Solutions

**Professor Ken Trotman, Dr Kerry
Humphreys, Dr Victoria Clout, Kate
Morgan**



Cost Accounting Chapter 3 Homework Solutions:

Cost Accounting Karen C. Farmer, Amy J. Fredin, 2025-10 Data analytics is a white hot topic Yet it has existed in various forms through the ages Accountants have always been data analysts With larger storage systems for data faster computers to process it and a plethora of apps that provide visualizations and analysis at the tap of a finger data analytics in the 21st century deserves attention Accordingly the authors carefully considered how to thoughtfully and meaningfully integrate data analytics into the cost accounting course and are pleased to provide the following data analytics resources **Cost**

Accounting Ralph S. Polimeni, Frank J. Fabozzi, Arthur H. Adelberg, 1991 Examines the fundamental concepts and techniques of cost accounting in concise straightforward language with comprehensive coverage of process costing and standard costing

Cost Management Leslie G. Eldenburg, Susan K. Wolcott, Liang-Hsuan Chen, Gail Cook, 2016-03-28 Cost Management Measuring Monitoring and Motivating Performance Third Canadian Edition was written to help students learn to appropriately apply cost accounting methods in a variety of organizational settings To achieve this goal students must also develop professional competencies such as strategic critical thinking risk analysis decision making ethical reasoning and communication This is in line with the CPA curriculum and the content of this edition and the problem materials is mapped to the CPA Many students fail to recognize the assumptions limitations behavioural implications and qualitative factors that influence managerial decision making The textbook is written in an engaging step by step style that is accessible to students The authors are proactive about addressing the challenges that instructors and students face in their teaching and learning endeavors They utilize features such as realistic examples real ethical dilemmas self study problems and unique problem material structured to encourage students to think about accounting problems and problem solving more complexly *Cost*

Accounting Karen Congo Farmer, Amy Fredin, 2022-02-08 Cost Accounting with Integrated Data Analytics takes the approach that you need to reach students in order to engage and effectively teach them to make meaning of costing concepts Through storytelling students develop a deeper understanding of cost accounting fundamentals allowing them to apply their knowledge to modern business scenarios and develop the competencies and decision making skills needed to become the future accounting professional Throughout Cost Accounting students also work through a variety of data analysis applications that allow them to develop their decision making skills within real world contexts Through assignments and integrated cases that leverage market leading technology students learn how to make informed business decisions and think critically about data **Handbook of Textile and Apparel Costing** R. Rathinamoorthy, R. Surjit, K. J. Vishnu

Vardhini, 2024-04-30 Handbook of Textile and Apparel Costing covers a wider area of the costing aspects of industrial and academic requirements from spinning to the apparel sector It is a one of its kind in the textile and fashion discipline that covers the cost calculation methods of every manufacturing step in entirety spinning weaving processing and apparel manufacturing Print edition not for sale in South Asia Bangladesh Bhutan India Nepal Pakistan and Sri Lanka Cost

Accounting Dudley W. Curry, Charles T. Horngren, 1977

Cost Accounting Charles T. Horngren, John K. Harris, 2003

Ebook: Managerial Accounting Whitecotton ; L, 2016-09-16 Ebook Managerial Accounting

Intermediate Accounting

Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2022-04-26 Intermediate Accounting by Donald Kieso Jerry Weygandt and Terry Warfield has always been and continues to be the gold standard Through significant updates the 18th Edition presents a refreshed accessible and modern approach with new perspectives that help connect students to the what the why and the how of accounting information In the intermediate accounting course it can be difficult for students to understand the technical details and retain and recall core course topics To move beyond basic understanding students work through new integrated practice right at the point of learning and high quality assessment at varying levels helping them to learn concepts more efficiently and create connections between topics and real world application Throughout the course students also work through various hands on activities including Critical Thinking Cases Excel Templates and Analytics in Action problems all within the chapter context These applications help students develop an accounting decision making mindset and improve the professional judgement and communication skills needed to be successful in the profession With Intermediate Accounting 18th Edition you will be able to spark efficient and effective learning help create the bridge to student success and inspire and prepare students to be the accounting professionals of tomorrow

Fundamentals of Accounting and Financial Management Professor Ken Trotman, Dr Kerry Humphreys, Dr Victoria Clout, Kate Morgan, 2022-08-01 Trotman's Fundamentals of Accounting and Financial Management previously Financial Accounting incorporates comprehensive coverage of financial accounting in Australia and includes issues in sustainability as well as current and emerging issues while building upon the approachable user friendly Australian focused style of previous editions This eighth edition continues to provide students with a detailed understanding of the accounting framework using a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting Premium online teaching and learning tools are available on the MindTap platform Learn more about the online tools [au.cengage.com/mindtap](https://www.cengage.com/mindtap)

Financial Accounting

John J. Wild, 2005 Introducing accounting in business Analyzing and recording business transactions Adjusting accounts and preparing financial statements Reporting and analyzing merchandising operations Reporting and analyzing inventories Reporting and analyzing cash and internal controls Reporting and analyzing receivables Reporting and analyzing long term assets Reporting and analyzing current liabilities Reporting and analyzing long term liabilities Reporting and analyzing equity Reporting and analyzing cash flows Analyzing and interpreting financial statements

Financial Accounting Jan R.

Williams, 2006

Financial Accounting: An Integrated Approach Ken Trotman, Elizabeth Carson, 2018-01-01 Trotman's

Financial Accounting An Integrated Approach incorporates comprehensive coverage of financial accounting in Australia and includes new issues in sustainability as well as current and emerging issues while building upon the approachable user

friendly Australian focused style of previous editions This new edition continues to provide students with a detailed understanding of the accounting framework in a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting Drawing on topical source documents and newspaper articles Financial Accounting An Integrated Approach 7e makes accounting interesting and relevant *Managerial Accounting, International Adaptation* James Jiambalvo,2025-04-23 *Managerial Accounting, EMEA Edition* James Jiambalvo,2019-10-15 To be a successful manager you need to understand how foundational managerial accounting concepts apply to the business world Managerial Accounting 7th edition helps students make direct connections between the classroom and the boardroom by presenting robust cases and managers comments on real company issues Known for its You Get What You Measure framework this edition presents an updated focus on building students decision making and critical thinking skills through incremental analysis and data analytics coverage Appropriate for both introductory and MBA Managerial Accounting courses Managerial Accounting 7th edition helps prepares students for their role as future leaders *Financial Accounting For Dummies* Maire Loughran,2011-04-12 Your plain English guide to navigating a financial accounting course Despite the economic landscape and job market demand for accountants remains strong and accountants will continue to see high demand for their services as the economy rebounds and businesses grow Additionally one of the effects of the economic downturn is a greater emphasis on accountability transparency and controls in financial reporting With easy to understand explanations and real life examples Financial Accounting For Dummies provides students who are studying business finance and accounting with the basic concepts terminology and methods to interpret analyze and evaluate actual corporate financial statements Covers traditional introductory financial accounting course material Explores concepts accountants and other business professionals use to prepare reports Details mergers and acquisitions purchase and pooling free cash flow and financial statement analysis Whether you re a student on your way to earning a bachelor s degree MBA or MAcc Financial Accounting For Dummies gives you a wealth of information to grasp the subject and ace the course **Financial Accounting** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting **Accounting** E. J. McLaney,Edward J. McLaney,Peter Atrill,2007 The book provides a comprehensive introduction to the main principles of financial accounting management accounting and the core elements of financial management With a focus on how accounting information can be used to improve the quality of decision making by managers **Managerial Accounting** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,Ibrahim M. Aly,2018-05-28 Managerial Accounting teaches students the fundamental concepts of managerial accounting in a concise and easy to comprehend fashion Stimulating review materials at the end of each section helps students develop their decision making skills Students are provided the tools and guidance to take more initiative in

their learning making them more engaged more prepared and more confident **E-Book Fundamental Managerial Accounting Concepts** EDMONDS,2016-10-16 E Book Fundamental Managerial Accounting Concepts

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