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solutions to fundamental accounting principles. 3. 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)

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Using the accounting equation on January 3: Assets = Liabilities + Equity ? = \$60,000 + \$6,000 + \$40, ? = \$66,000 + \$40, Thus, January 3 assets = \$106. Alternatively, we begin with \$100,000 in assets, then add \$10,000 in solar panels, then subtract \$4,000 in cash resulting in \$106,000 in ending assets.

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The fundamental steps in the accounting process are those involved in the accounting cycle: Analyze transactions to determine if an economic exchange has taken place and, if so, journalize and post the transaction. An unadjusted trial balance is then prepared to help identify potential adjustments.

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