

CHECKLIST OF KEY FIGURES
for Problems in
ACCOUNTING PRINCIPLES
Fifth Edition
Weygandt, Kieso, Kimmel

Prob No.	Check Figures
1-1A	(a) Ending capital \$20,900. (b) Net income \$6,100.
1-2A	(a) Ending capital \$8,650. (b) Net income \$2,400; Total assets \$13,000.
1-3A	(a) Net income \$4,700; Owners equity \$29,200; Total Assets \$43,400. (b) Net income \$5,400; Owner's equity \$29,900.
1-4A	(a) Ending capital \$9,800. (b) Net income \$500. (c) Cash \$13,300.
1-5A	(a) b. \$100,000; e. \$58,000; h. \$70,000; k. \$220,000.
1-1B	(a) Ending capital \$17,210. (b) Net income \$2,710.
1-2B	(a) Ending capital \$16,930. (b) Net income \$3,830; Total assets \$25,900.
1-3B	(a) Net income \$3,900; Owner's equity \$47,200; Total assets \$78,000. (b) Net income \$1,500; Owner's equity \$44,800.
1-4B	(a) Ending capital \$15,950. (b) Net income \$1,150. (c) Cash \$13,200.
1-5B	(a) b. \$113,000; e. \$80,000; h. \$70,000; k. \$260,000
BYP1-1	(a) 1997—\$4,877,600,000. (b) 1997—\$173,200,000. (c) 1997—\$328,000,000. (d) 1997—\$6,830,100,000. (e) Increased \$15,000,000.
2-2A	(c) Trial balance totals \$18,800.
2-3A	(d) Trial balance totals \$24,300.
2-4A	Trial balance totals \$15,581.
2-5A	(d) Trial balance totals \$116,400.

- 2-2B (c) Trial balance totals \$38,520.
2-3B (d) Trial balance totals \$53,691.
2-4B Trial balance totals \$24,630.
2-5B (d) Trial balance totals \$34,670

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- 3-1A (c) Adj. trial balance \$168,050.
3-2A (c) Adj. trial balance \$113,700.
(d) Net income \$4,100;
Ending capital balance \$64,100;
Total assets \$106,550.
3-3A (b) Net income \$3,290; Ending capital \$16,690; Total assets \$24,250.
3-5A (d) Trial balance \$20,650.
(f) Adj. trial balance \$21,270.
(g) Net loss \$820; Ending capital \$11,980; Total assets \$17,230.
3-6A (b) Adj. trial balance \$111,950.
(c) Net income \$19,350; Ending capital \$44,350; Total assets \$72,200.
3-1B (c) Adj. trial balance \$174,550.
3-2B (c) Adj. trial balance \$277,100.
(d) Net income \$15,500; Ending capital \$110,500; Total assets \$200,000.
3-3B (b) Net income \$34,450; Ending capital \$47,950; Total assets \$65,000.
3-5B (d) Trial balance \$28,650.
(f) Adj. trial balance \$29,250.
(g) Net income \$1,000; Ending capital \$19,600; Total assets \$24,100.

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- 4-1A (a) Adjusted trial balance \$13,200.
(b) Net income \$1,120; Total assets \$9,220.
4-2A (a) Net income \$21,800.
(b) Current assets \$36,300; Current liabilities \$19,500.
(e) Post-closing trial balance \$70,300.
4-3A (a) Ending capital \$36,700; Current assets \$30,600.
(d) Post-closing trial balance \$56,600.
4-4A (a) Net income \$19,100.
(b) Current assets \$37,700.
(e) Post-closing trial balance \$247,700.
4-5A (b) Trial balance \$15,900.
(c) Adjusted trial balance \$17,600.
(d) Net income \$3,200; Total assets \$14,400.
(g) Post-closing trial balance \$14,600.
4-6A (b) Trial balance \$23,690.
4-1B (a) Adjusted trial balance \$57,420.
(b) Net income \$9,020; Total assets \$51,070.
4-2B (a) Net income \$15,300.
(b) Current assets \$45,300; Current liabilities \$22,000.
4-3B (a) Net loss \$(4,900).
(d) Post-closing trial balance \$45,500.

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- 4-4B (a) Net income \$28,500.
(e) Post-closing trial balance \$242,500.
- 4-5B (b) Trial balance \$17,500.
(c) Adjusted trial balance \$18,850.
(d) Net income \$3,500; Total assets \$14,300.
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- 5-1A (c) Gross profit \$3,720.
- 5-3A (a) Adjusted trial balance \$1,379,800;
Net income \$55,800.
(b) Gross profit \$187,600; Total assets \$408,100.
(e) Post-closing trial balance \$523,500.
- 5-4A (a) Net income \$5,980; Capital \$78,180;
Total assets \$180,990.
- 5-5A (c) Trial balance \$7,600.
- 5-1B (c) Gross profit \$2,860.
- 5-3B (a) Adjusted trial balance \$1,017,700;
Net loss \$6,600.
(b) Gross profit \$255,600; Total assets \$201,900.
- 5-4B (a) Net income \$31,100; Capital \$179,700; Total assets \$355,300.
- 5-5B (c) Trial balance \$5,900.
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- 6-1A (a) Balancing totals \$35,175.
(c) Accounts receivable \$0.
- 6-2A (a) Balancing totals \$14,500.
(c) Accounts payable \$2,550.
- 6-3A (a) Purchases journal—Accounts Payable Cr. \$39,150; Sales journal—Sales Cr. \$10,400.
(c) Accounts receivable \$10,200; Accounts payable \$38,250.
- 6-4A Sales journal—Sales Cr. \$23,170;
Purchases journal—Accounts payable Cr. \$44,200;
Cash receipts journal--Cash Dr. \$74,428;
Cash payments journal --Cash Cr. \$58,705.
- 6-5A (b) Purchases journal total \$41,900.
Cash payments journal--Cash Cr. \$45,170.
(e) Trial balance \$68,500.
(h) Adjusted trial balance \$68,700.
- 6-6A (b) Sales journal—Sales Cr. \$10,700;
Purchases journal—Accounts payable Cr. \$4,100;
Cash receipts journal—Cash Dr. \$55,040;
Cash payments journal—Cash Cr. \$21,400.
(d) Trial balance \$135,900.
- 6-1B (a) Balancing totals \$23,962.
(c) Accounts receivable \$1,430.
- 6-2B (a) Balancing totals \$11,050.
(c) Accounts payable \$2,300.
- 6-3B (a) Purchases journal—Accounts payable \$22,300; Sales journal—Sales Cr. \$15,630.
- 6-4B Sales journal—Sales Cr. \$23,380;
Purchases journal—Accounts payable Cr. \$30,590;
Cash receipts journal—Cash Dr. \$29,414;
Cash payments journal—Cash Cr. \$41,398.
- 6-5B (b) Sales journal total \$16,900; Cash receipts journal balancing totals \$98,350.
(e) Totals \$113,420.
(h) Totals \$113,420.
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- 7-2A (a) July 15 Cash short \$0.60.
(b) Aug. 31 balance \$400.
- 7-3A (a) Adjusted cash balance per books \$6,415.30.
- 7-4A (a) Adjusted cash balance per bank \$12,799.90.
- 7-5A (a) Adjusted cash balance per books \$24,460.
- 7-6A (a) Adjusted balance per books \$20,862.72.
- 7-2B (a) July 15, Cash short \$0.10.
(b) Aug. 31 balance \$400.
- 7-3B (a) Adjusted cash balance per bank \$8,064.50.
- 7-4B (a) Adjusted cash balance per books \$15,533.20.
- 7-5B (a) Adjusted cash balance per books \$23,820.
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- 8-1A (b) Accounts receivable \$1,195,000;
ADA \$20,000.
- 8-3A (a) Bad Debts Expense \$24,930.
- 8-4A (a)(2) Bad Debts Expense \$17,500.
- 8-5A (b) Accounts receivable \$11,503.
(c) Total receivables \$21,578.00.
- 8-1B (b) Accounts receivable \$1,230,000;
ADA \$5,000.
- 8-3B (a) Bad Debts Expense \$25,450.
- 8-5B (b) Accounts receivable \$12,689.
(c) Total receivables \$24,779.00
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- 9-1A Trial balance \$8,396.
Gross profit \$726.
- 9-2A Net income \$20,980.
- 9-3A (a) \$25,600.
- 9-4A (a) Net income: FIFO \$115,920; LIFO \$104,400.
(b) (5) \$16,000.
- 9-5A (b) \$38,800.
- 9-7A (a) FIFO \$212.
- 9-1B (c) Trial balance \$6,922.

- 9-2B Net income \$30,100.
 9-3B (a) \$19,000.
 9-4B (b) (4) \$2,400.
 9-5B (a) 26%.
 (b) Lost \$18,400.
 9-6B (a) Sporting goods \$49,600; Jewelry and cosmetics \$25,200.
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- 10-1A Land \$137,500.
 10-2A (a) (1) \$36,000; (2) \$46,250.
 10-3A (a) (2) DDB depreciation \$6,775.
 10-4A (b) Depreciation—buildings \$662,500; equipment \$3,960,000.
 10-6A (b) Copyright Expense \$4,100.
 10-7A 1. Research and Development Expense \$85,000;
 2. Goodwill Expense \$150.
 10-1B Land \$159,500.
 10-2B (a) (1) \$48,000; (2) \$122,500.
 10-4B (b) Depreciation—buildings \$712,500; equipment \$4,740,000.
 10-6B (b) Copyright Expense \$5,800.
 10-7B 1. Research and Development Expense \$153,000;
 2. Goodwill Expense \$190.
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- 11-1A (c) Total current liabilities \$68,510.
 11-2A (a) Net Pay \$1,747.57; Store Wages Expense \$1,575.00.
 (b) Payroll tax expense \$307.14.
 11-4A (b) Payroll Tax Expense \$5,964.00; Vacation Benefits Expense \$1,680.
 11-5A (a) Wages Payable \$283,400.
 (b) Payroll Tax Expense \$52,800.
 11-6A (d) \$1,000.
 11-1B (c) Total current liabilities \$83,122.
 11-2B (a) Net Pay \$1,883.06; Store Wages Expense \$1,717.
 (b) Payroll Tax Expense \$334.27.
 (d) Cash \$565.64.
 11-4B (b) Payroll Tax Expense \$6,106.00; Vacation Benefits Expense \$1,720.00.
 11-5B (a) Wages Payable \$346,300.
 (b) Payroll Tax Expense \$60,850.
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- 12-3A 1998 \$1,200,000;
 1999 \$1,600,000.
 12-4A 1998 (a) \$320,000; (b) \$288,000.
 12-3B 1998 \$1,200,000;
 1999 \$3,600,000.
 12-4B 1998 (a) \$270,000; (b) \$225,000.
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- 13-1A (a) Roberta, Capital \$36,000; Flack, Capital \$28,000.
 (c) Total assets \$166,000.

- 13-2A (a) 1. Lang \$16,300.
 2. Lang \$16,000.
 3. Lang \$19,400.
 (c) Lang \$37,400.
 13-3A (a) 1. Ortiz \$8,500.
 2. Ortiz \$12,000.
 3. Ortiz \$50,000.
 4. Ortiz \$18,000.
 13-4A (a) 1. Ross, Capital \$10,000.
 2. Ross, Capital \$20,000.
 3. Bonus to Tower \$9,000.
 4. Bonus to remaining partners \$3,000.
 13-5A (a) Loss on realization \$8,000; cash paid to partners: Huron \$20,000, Erie \$10,400, Lake \$1,600.
 13-1B (a) Elvis, Capital \$41,000; Costello, Capital \$30,000.
 (c) Total assets \$186,000.
 13-2B (a) 1. Hidalgo \$16,800.
 2. Hidalgo \$20,000.
 3. Hidalgo \$18,500.
 13-3B (a) 1. Otton \$6,000.
 2. Otton \$12,000.
 3. Otton \$51,000.
 4. Otton \$48,000.
 13-4B (a) 1. Alman, Capital \$16,000.
 2. Alman, Capital \$32,000.
 3. Bonus to Garth \$6,000.
 4. Bonus to old partners \$4,000.
 13-5B (a) Loss on realization \$20,000; cash paid to partners: Jagger \$25,000, Richards \$14,000.
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- 14-1A (c) Total paid-in capital \$1,381,000.
 14-2A (b) Treasury stock \$7,000.
 (c) Total stockholders' equity \$1,049,000.
 14-3A (c) Total stockholders' equity \$2,442,000.
 14-4A (c) Total stockholders' equity \$2,295,000.
 14-5A (a) Total stockholders' equity \$4,274,000.
 14-6A (b) Total stockholders' equity \$4,068,000.
 14-1B (c) Total paid-in capital \$1,368,000.
 14-2B (b) Treasury stock \$8,000.
 (c) Total stockholders' equity \$849,000.
 14-3B (c) \$5,180,000.
 14-4B (c) Total stockholders' equity \$2,455,000.
 14-5B (a) Total stockholders' equity \$7,820,000.
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- 15-1A (c) Total stockholders' equity \$1,622,000.

- 15-2A (c) Ending balance \$580,000.
(d) Total stockholders' equity \$2,396,000.
- 15-3A (b) Ending balance \$2,340,000.
(c) Total stockholders' equity \$6,840,000.
- 15-4A (a) Net income \$1,470,000.
(b) Net income \$3.67.
- 15-5A (a) Net income \$175,000.
(b) Net income \$1.75.
- 15-6A Total stockholders' equity \$2,510,000.
- 15-1B (c) Total stockholders' equity \$2,164,000.
- 15-2B (c) Ending balance \$338,000.
(d) Total stockholders' equity \$2,088,000.
- 15-3B (b) Ending balance \$803,000.
(c) Total stockholders' equity \$5,003,000.
- 15-4B (a) Net income \$2,660,000.
(b) Net income \$6.04.
- 15-5B (a) Net income \$470,400.
(b) Net income \$4.70.
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- 16-1A (b) Amortization \$2,000.
(d) Discount on bonds payable \$72,000.
- 16-2A (a) Amortization \$2,250.
(b) Amortization \$3,000.
- 16-3A (b) Amortization \$4,500.
- 16-4A (b) June 30--Mortgage Notes Payable \$18,145.
- 16-5A (b) Capital lease \$25,000.
- 16-6A (b) Amortization \$3,392.
- 16-7A (a) (2) Amortization \$11,307.
(a) (4) Amortization \$12,466.
(c) (3) \$3,226,132.
- 16-1B (b) Amortization \$4,000.
- 16-2B (a) Amortization \$3,000.
(c) Premium on bonds payable \$57,000.
- 16-3B (b) Amortization \$10,000.
- 16-4B (b) June 30--Mortgage Notes Payable \$10,874.
- 16-5B (c) Capital lease \$41,000.
- 16-6B (b) Amortization \$9,422.
- 16-7B (a) (3) Amortization \$6,610.
(b) \$1,790,444.
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- 17-1A (a) Gain on sale \$1,500.
(b) Unrealized gain \$5,000.
- 17-2A (b) Unrealized loss \$1,500.
(c) Current assets \$38,400.
- 17-3A (a) Gain on sale \$400 and \$1,800.
(c) Investments \$84,000;
Total stockholders equity \$3,197,000.
- 17-4A (a) Dividend revenue (June 30th entry) \$30,000.
- 17-5A (a) Loss on sale of preferred stock \$4,980.
- 17-6A Total assets \$2,840,000.
- 17-1B (a) Gain on sale \$3,500.
(b) Unrealized loss \$4,000.
- 17-2B (a) Gain on sale of stock investments \$600.
(c) Current assets, temporary investments \$40,400.
- 17-3B (b) Unrealized loss \$1,900.
(c) Stock investments \$147,800.
- 17-4B (c) Equity method—Common Stock \$844,000;
Equity method—Revenue from investment \$108,000.
- 17-5B Total assets \$3,001,000.
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- 18-1A Net cash provided \$1,280,000.
- 18-2A Net cash provided \$1,280,000.
- 18-3A Net cash provided \$247,000.
- 18-5A Net cash provided by operating activities \$14,500.
- 18-6A (a) Cash receipts from customers \$206,000.
- 18-7A Net cash provided by operating activities \$39,000.
- 18-8A Net cash provided by operating activities \$39,000.
- 18-9A (a) Net cash provided by operating activities \$84,900.
- 18-10A Total reconciling items \$235,500.
- 18-1B Net cash used \$45,000.
- 18-3B Net cash provided \$124,000.
- 18-5B (a) Net cash provided by operating activities \$12,000.
- 18-6B (a) Net cash provided by operating activities \$12,000.
- 18-7B Net cash provided by operating activities \$121,800.
- 18-8B Cash receipts from customers \$267,700.
- 18-9B (a) Net cash provided by operating activities \$83,290.
- 18-10B Total reconciling items \$600,210.
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- 19-1 (a) Net income (Eller) 7.0%; (Foley) 4.1%.
- 19-2 (a) \$3.55.
(c) 22.2%.
(g) 8.4 times.
- 19-3 (a) (1) 2000, 7.1%.
(2) 2000, 1.1 times.
(3) 2000, \$1.56.
(4) 2000, 5.1 times.

- 19-4 (a) Current ratio, 2000, 1.9:1;
Inventory turnover, 2000, 4.8 times.
Profit margin, 2000, 5.4%;
Return on assets, 2000, 6.9%;
Earnings per share \$2.30.
- 19-5 Kmart
(a) (1) 1.6:1.
(2) 21.7 times.
(3) 3.6 times.
(4) 0.9%.
(5) 2.0 times.
- 19-6 (a) 1.7:1.
(c) 7.8 times.
(g) 9.8%.
(i) \$1.97.
- 19-7 Receivables \$1,450,000; Net income
\$1,800,000.
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- 20-1A (a) DM \$20,000;
DL \$35,000;
MO \$15,500;
PC \$15,700;
Pr.C \$55,000;
CC \$50,500.
- 20-2A (a) DM \$40,000;
DL \$48,000;
MO \$11,200;
PC \$6,000;
PR.C \$88,000;
CC \$59,200.
- 20-3A (a) (A) \$16,000.
(E) \$3,000.
(H) \$3,000.
(b) CGM \$13,500.
- 20-4A (a) Cost of goods manufactured
\$301,600.
(b) Gross profit \$163,000.
(c) Total current assets \$183,500.
- 20-6A (b) CGM \$653,300.
(c) NI \$91,600; total assets \$741,100.
- 20-1B (a) DM \$70,000;
DL \$46,000;
MO \$17,100;
PC \$19,100;
Pr.C \$116,000;
CC \$63,100.
- 20-2B (a) DM \$84,000;
DL \$60,000;
MO \$12,000;
PC \$8,500;
Pr.C \$144,000;
CC \$72,000.
- 20-3B (a) (A) \$19,000.
(E) \$7,000.
(K) \$23,000.
(b) CGM \$16,500.
- 20-4B (a) Cost of goods manufactured
\$363,510.
(b) Gross profit \$180,090.
(c) Total current assets \$213,200.
- 20-5B (a) Cost of goods manufactured
\$566,200.
(b) Net income \$17,000.
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- 21-1A (e) Job 25 \$39,500; Job 26 \$52,000.
(g) \$39,000.
- 21-2A (b) \$6,500
(c) Gross profit \$84,000.
- 21-3A (c) \$8,010; Job: Jett \$8,010.
(d) Cost of goods manufactured \$20,190.
- 21-4A (b) \$212,000, \$187,500, \$179,920.
(c) \$4,000, \$500, \$(1,020)
- 21-5A (a) \$83,900.
(d) \$70,000.
(i) \$255,750
- 21-1B (e) Job 50 \$78,000.
(g) \$99,000.
- 21-2B (a) \$169,000; Job: 7642 \$169,000.
(c) Gross profit \$144,600.
- 21-3B (c) \$3,800; Job: Lock \$3,800.
(d) Cost of goods manufactured \$12,625.
- 21-4B (b) \$353,600, \$368,000, \$198,700.
(c) \$4,400, \$(3,000), \$(3,200).
- 21-5B (a) \$5,600.
(d) \$6,075.
(g) \$5,000.
(j) \$4,000.
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- 22-1A (c) M \$12.
CC \$6.
(d) T/O \$720,000.
WIP \$36,000.
- 22-2A R12:
(a) (1) T/O 17,000;
WIP 4,000;
(2) M 21,000;
CC 20,000;
(3) M \$40;
CC \$32;
(4) T/O \$1,224,000
WIP \$256,000.
- 22-3A (b) WIP—Blending \$2,480; Packaging
\$1,645.
- 22-4A (b) T/O \$1,253,000; WIP \$94,500
- 22-5A Materials
(a) (1) 1,000 e.u.
(2) \$50.
(3) T/O \$97,200;
WIP \$20,220.
- 22-1B (c) M \$12.
CC \$10.
(d) T/O \$440,000.
WIP \$33,000.

- 22-2B T12
 (a)(1) T/O 19,000;
 WIP 1,000.
 (a)(2) M 20,000;
 CC 19,600.
 (a)(3) M \$18;
 CC \$14.
- 22-3B (b) WIP—Mixing \$43,500; Packaging \$60,400.
- 22-4B (b) T/O \$1,998,600;
 WIP \$65,500
- 22-5B Materials
 (a) (1) 1,600 e.u.
 (2) \$1
 (3) T/O \$3,925;
 WIP \$960
- 22-6B (a) Royale \$3,900,000; Majestic \$3,700,000.
 (b) Cost per unit: Royale \$930; Majestic \$870.

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- 23-1A (a) V \$5, F \$7,000.
 (b) 1,400 units, \$14,000.
- 23-2A (a) CM \$800,000; NI \$200,000.
 (b) (1) 3,000,000.
 (2) \$1,500,000.
- 23-3A (a) \$2,800,000.
 (b) (1) \$1,680,000.
- 23-4A Current
 (a) 14,000.
 (b) 13%.
 (c) NI \$30,000.

- 23-5A 1999
 Income from operations:
 (a) \$280,000.
 (b) \$580,000.
- 23-1B (a) V \$4, F \$6,600.
 (b) 1,100 units, \$11,000.
- 23-2B (a) CM \$540,000; NI \$180,000.
 (b) (1) 3,000,000.
 (2) \$1,200,000.
- 23-3B (a) \$2,625,000.
 (b) (1) \$2,100,000.
- 23-4B Current
 (a) 12,000.
 (b) 40%.
 (c) NI \$160,000.
- 23-5B 1999
 Income from operations:
 (a) \$2,025,000
 (b) \$2,775,000

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- 24-1A Net income \$910,000; Standard cost per bag \$38.00.

- 24-2A (a) Total sales \$13,400,000.
 (b) Required production units:
 LN 35--410,000;
 LN 40--190,000.
- 24-3A (c) Unit cost: Plan A \$4.75.
 (d) Gross profit: Plan A \$1,456,875.
- 24-4A (a) January: collections \$299,000;
 payments \$92,000.
 (b) Ending cash balance: January \$55,000; February \$50,000.
- 24-5A (a) Purchases: July \$288,750; August \$323,750.
 (b) Net income: July \$41,650; August \$49,000.
- 24-6A Net income \$47,950.
 Total assets \$163,950.
- 24-1B Net income \$606,200; Standard cost per bag \$40.
- 24-2B (a) Total sales \$13,000,000.
 (b) Required production units: JB 50--445,000.
 (e) Net income \$1,834,000.
- 24-3B (c) Unit cost: Plan A \$6.93.
 (d) Gross profit: Plan A \$1,047,375.
- 24-4B (a) January: collections \$326,000.
 (b) Ending cash balance: January \$55,500.
- 24-5B (a) Purchases: May \$463,500.
 (b) Net income: May \$32,270.

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- 25-1A (a) Total costs: 18,000 DLH, \$23,000;
 24,000 DLH, \$27,200.
 (b) Budget, \$24,400; Actual, \$23,630.
- 25-2A (a) Total costs: 22,500 DLH, \$84,000
 30,000 DLH, \$102,000.
 (b) Budget \$96,000; Actual \$92,500.
- 25-3A (c) Budget \$110,000; Actual \$114,400.
- 25-4A (a) Contribution margin \$150,000 U;
 Controllable margin \$146,000 U.
- 25-5A (a) Controllable margin: Budget \$1,000;
 Actual \$700.
 (c) (1) 18.2%
- 25-6A (a) (1) \$9,300 U.
 (2) \$22,800 U.
- 25-1B (a) Total costs: 27,000; DLH \$47,100.
- 25-2B (a) Total costs: 35,000 DLH, \$56,000.
 (b) Budget \$65,800; Actual \$67,900.
- 25-3B (c) Budget \$230,400; Actual \$230,880.
- 25-4B (a) Contribution margin \$85,000 F;
 Controllable margin \$78,000 F.
- 25-5B (a) Controllable margin: Budget \$430;
 Actual \$405.
 (c) (1) 17.9%

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- 26-1A (a) MPV \$7,080 U;
 MQV \$900 F;
 LPV \$590 F.
 (b) NI \$32,510.

- 26-2A MPV \$1,500 F;
MQV \$1,000 F;
LPV \$2,980 U.
- 26-3A (a) TMV \$3,400 U;
MPV \$17,400 U;
MQV \$14,000 F.
- 26-4A (a) MPV \$2,480 F;
MQV \$800 U;
LPV \$760 U;
LQV \$1,800 F.
- 26-5A (a) \$.90.
(b) 4 pounds.
(c) 48,000.
- 26-1B (a) MPV \$2,060U;
MQV \$600 U;
LPV \$3,650 U.
- 26-2B MPV \$1,530U;
MQV \$1,400 U;
LPV \$3,500 U.
- 26-3B (a) TMV \$39,000 F;
MPV \$45,750 F;
MQV \$6,750 U.
- 26-4B (a) MPV \$615 U;
MQV \$150 U;
LPV \$420 F;
LQV \$800 U.
- 26-5B (a) \$0.98.
(b) 4 pounds.
(c) 48,000.
(d) 48,600.

- 27-1A (a) NI increase \$16,500
- 27-2A (a) NI decrease \$3,900.
- 27-3A (a) III \$69,000; IV \$(14,000).
(c) Income: I \$124,000.
- 27-4A TIC TAC TOE
(a) 17.33% 18% 20%
- 27-5A (a) (1) \$3,200.
(b) (1) 9.28%
- 27-1B (c) NI increase \$4,500.
- 27-2B (a) NI decrease \$1,200.
(b) NI increase \$8,800.
- 27-3B (a) Denver \$(17,000)
(b) Discontinue Denver
(c) Income: Helena, \$37,840
- 27-4B Brown Red Yellow
(a) 16.0% 18.18% 19.2%.
- 27-5B (a) (1) \$2,100.
(b) (1) 16.8%.