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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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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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