

Accounting Exercises

Norman Ulrich is the owner of Metropolitan Cartage Company in Halifax, Nova Scotia. His personal and business assets are listed below.

- Separate the amount list below into the two columns provided.
- Calculate the total assets and the total liabilities in each column.
- Calculate Norm Ulrich's personal net worth and his equity in Metropolitan Cartage Company.

| <i>Assets</i> | <i>Amount</i> | <i>Business</i> | <i>Personal</i> |
|--|---------------|-----------------|-----------------|
| His Canada Savings Bonds | \$ 10 000 | | 10,000 |
| Accounts Receivable | 22 000 | 22,000 | |
| Land | 30 000 | | 30,000 |
| Personal Automobile | 9 000 | | 9,000 |
| Business Bank Balance | 3 150 | 3,150 | |
| Home Furniture and Appliances | 8 250 | | 8,250 |
| Trucks and Equipment | 84 000 | 84,000 | |
| Owner purchased a second house for rental purposes | 105 000 | 105,000 | |
| Buildings | 120 000 | 120,000 | |
| Office Equipment | 24 000 | 24,000 | |
| Personal Bank Balance | 2 860 | | 2,860 |
| Supplies | 8 250 | 8,250 | |
| House and Lot | 86 500 | | 86,500 |
| <i>Total Assets</i> | | 366,400 | 146,610 |
| | | | |
| <i>Liabilities</i> | <i>Amount</i> | <i>Business</i> | <i>Personal</i> |
| Accounts Payable | \$ 5 500 | | 5,500 |
| Bank Loan on Office Equipment | 9 200 | 9,200 | |
| Mortgage on House and Lot | 55 000 | | 55,000 |
| Mortgage on Building | 65 000 | 65,000 | |
| Mortgage on Rental House | 75 000 | 75,000 | |
| Personal debt to his father | 10 000 | | 10,000 |
| <i>Total Liabilities</i> | | 149,200 | 70,500 |
| | | | |
| <i>Owner's Equity</i> | | <i>Business</i> | <i>Personal</i> |
| <i>N. Ulrich, Capital</i> | | 217,200 | 76,110 |

Keeping And Accounting Exercises

Huangqi Zhang



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