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[Double-entry accounting demands the accounting equation remain in balance. This means that for each transaction \(1\) at least two accounts are involved with at least one debit and one credit and \(2\) total amount debited must equal the total amount credited.](#)

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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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