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solutions to fundamental accounting principles. 3. There are
several steps in processing transactions: (1) Identify and

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Liabilities + Equity ? = \$60,000 + \$6,000 + \$40, ? = \$66,000 +

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\$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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