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Cash (80,000 X \$6)..... 480,000 Common Stock (80,000 X \$5) 400,000 Paid
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EXERCISE 4-1 (18-20 minutes) Computation of net income Change in assets:
 $\$79,000 + \$45,000 + \$127,000 - \$47,000 = \$204,000$ Increase Change in
liabilities: $\$82,000 - \$51,000$... Ch04 kieso intermediate accounting solution
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since the lease term (5 years) is greater than 75% of the economic life (6 years) of
the leased asset. The lease term is $83\frac{1}{3}\%$ (5 ... Ch21 kieso intermediate
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