

Chapter 2

LINKING PERSONAL ACCOUNTING TO BUSINESS ACCOUNTING

LEARNING OBJECTIVES

- | | |
|---|---|
| LO 2-1 List the differences between personal accounts and business accounts. | LO 2-5 Record business transactions in T-accounts. |
| LO 2-2 Describe the three main types of businesses. | LO 2-6 Identify the four required financial statements and prepare three financial statements. |
| LO 2-3 Record revenue based on the concept of accruals. | LO 2-7 Describe ethics relating to financial statement reporting. |
| LO 2-4 Record expenses based on the concept of accruals. | |

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Assessment Questions

A.5-1 LO 2-1

Net worth in personal accounting is similar to which item in accounting for businesses?

A.5-2 LO 2-1

What is equity?

A.5-3 LO 2-1

What is the formula for calculating the ending owner's equity balance?

A.5-4 LO 2-1

Describe owner's investments and owner's withdrawals and explain how they affect the balance sheet.

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John Lee



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web here the value of concentration of water is taken as 0.36 instead of 0.16 divide the product of the concentration of water carbon monoxide and the equilibrium constant by the concentration of hydrogen instead of multiplying it correct d the value of K_{eq} is taken as 4.4 instead of 0.44