



## CHAPTER 3



# Accounting Equation and Accounting Classification



## Learning Objective

After going through this chapter, you should be able to:

- ✓ Identify the components of FINANCIAL STATEMENTS.
- ✓ Define & explain the term of assets, liabilities and owner's equity.
- ✓ Understand the use of the accounting equation in analyzing transactions.
- ✓ Define revenue & expenses.
- ✓ Identify the relationship of profit to the accounting equation.
- ✓ Show the effect of the transaction on the accounting equation.

# Accounting Chapter 3 Test

**David N. Ricchiute**



### **Accounting Chapter 3 Test:**

*Mastering Accounting Research for the CPA Exam* Anita L. Feller, 2008-06-02 STUDY AIDS CPA Certified Public Accountant The first CPA review product of its kind to address the three research components of the CPA Exam You re a CPA Exam candidate You ve survived all those technical accounting courses and advanced courses on systems auditing cost accounting and tax and now you re ready to take the big exam But perhaps in those intermediate or advanced courses you didn t receive enough exposure to research in the accounting standards the auditing standards or the tax code Help has arrived Now in a fully revised second edition *Mastering Accounting Research for the CPA Exam* provides CPA candidates with a thorough foundation of the authoritative literature knowledge of the standards and strategies for researching the infobases for FAR Financial Accounting and Reporting AUD Audit and Attestation and REG Regulation Easy to follow and apply the new edition of this concise user friendly guide brings CPA Exam candidates up to speed quickly on the research component of the Exam and Updates all references to Web addresses and information on obtaining infobases Informs readers on changes to accounting standards Helps students review on the spot with quick study lists for FAR AUD and REG Offers new coverage and discussion of FAS 155 159 Includes new practice review problems at the end of each chapter Without over your head technical jargon author and CPA Anita Feller clearly explains and illustrates the research strategies for FAR AUD and REG that every CPA Exam candidate needs to ace the simulation sections of the CPA Exam

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