

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 these financial statements. |
| LO 2-3 Record revenues 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

AQ-1 LO 2-1

What words in personal accounting is similar to which items in accounting for businesses?

AQ-2 LO 2-1

What is equity?

AQ-3 LO 2-1

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

AQ-4 LO 2-1

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

Answers To Accounting Workbook Ch 18

**Marilyn Takahashi Fordney, Joan
Johnson Follis**



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