



# 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 B

**Jerry J. Weygandt, Donald E. Kieso, Paul  
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*Census of Manufactures: 1947 United States* Bureau of the Census, 1952 Manufacturing production indexes for 1947 relative to 1939 **Gle ACC**

**Twe 1st Year 2000** Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts Principles of Accounting

Chapters 1-14 Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2004-01-23 This book starts with a macro view of accounting information by presenting real financial statements The authors establish how financial statements communicate the financing operation and investing activities of a business To integrate the use of financial statements for decision making the authors identify a finite set of tools necessary to make business decisions based on financial information The Decision Toolkit is provided for the reader and integrated throughout the text

**International GAAP 2020** Ernst & Young LLP, 2020-02-25 International GAAP 2020 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards IFRS setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting This book is an essential tool for anyone applying auditing interpreting regulating studying or teaching IFRS Written by financial reporting professionals from around the world this guide to reporting under IFRS provides a global perspective clearly explaining complex technical accounting issues and setting IFRS in a practical context Numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world are included The 2020 edition has been fully revised and

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### **Principles of Accounting**

Belverd E. Needles, Henry R. Anderson, James C. Caldwell, 1993 Chosen by the United Nations for use in universities across the former Soviet Union this 5th edition reflects new trends in accounting education by placing increased emphasis on accounting decision making communication and analytical skills ethics and international accounting Revised coverage of managerial accounting incorporates feedback from users and non users

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