



# 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

**Robert F. Meigs**



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edition shows how to use either Excel or Access to run these analytics tests The book also has some coverage on using Minitab IDEA R and Tableau to run forensic focused tests The use of SAS and Power BI rounds out the software coverage The software screenshots use the latest versions of the software available at the time of writing This authoritative book Describes the use of statistically based techniques including Benford's Law descriptive statistics and the vector variation score to detect errors and anomalies Shows how to run most of the tests in Access and Excel and other data analysis software packages for a small sample of the tests Applies the tests under review in each chapter to the same purchasing card data from a government entity Includes interesting cases studies throughout that are linked to the tests being reviewed Includes two comprehensive case studies where data analytics could have detected the frauds before they reached multi million dollar levels Includes a continually updated companion website with the data sets used in the chapters the queries used in the chapters extra coverage of some topics or cases end of chapter questions and end of chapter cases Written by a prominent educator and researcher in forensic accounting and auditing the new edition of *Forensic Analytics Methods and Techniques for Forensic Accounting Investigations* is an essential resource for forensic accountants auditors comptrollers fraud investigators and graduate students *Educational Tests for Use in High Schools* Walter Scott Monroe, 1929 **Title 12 Banks and Banking Part 1100 to End (Revised as of January 1, 2014)** Office of The Federal Register, Enhanced by IntraWEB, LLC, 2014-01-01 The Code of Federal Regulations Title 12 contains the codified Federal laws and regulations that are in effect as of the date of the publication pertaining to banks banking credit unions farm credit mortgages consumer financial protection and other related financial matters **Index to Annotations Contained in Kerr's Cyclopedic Codes of California (1920), Henning's General Laws of California (1920), Hillyer's Consolidated Supplement (1921-1925), and Hillyer's Biennial Supplement (1927)** Curtis Hillyer, California, 1929 *Accounting* Robert F. Meigs, 1996 **California. Court of Appeal (4th Appellate District). Division 2. Records and Briefs** California (State)., *Phi Delta Kappan*, 1923 **The Comparison of Pupils' Achievement with Their Capacity** Charles Watters Odell, 1929 *Accounting Essentials* Neal Margolis, N. Paul Harmon, 1972 *Accounting Essentials 2nd Edition A Self Teaching Guide* In the time it takes to commute back and forth to an accounting course *Accounting Essentials Second Edition* can show you how to master basic record keeping procedures and learn how to protect assets inventory and payroll all in the comfort of your own home So it's not surprising that over 80 000 people have already used the first edition to learn the fundamentals of accounting and bookkeeping Working at your own pace you'll become familiar with every step of a typical accounting cycle from initial transaction through the final preparation of summary statements You'll actually teach yourself how to journalize transactions post to ledgers and summarize information in periodic financial statements by filling in sample documents ledger sheets and financial statements Once you've mastered the basic procedures you'll learn how to apply them in specialized situations like merchandise accounting payroll accounting accounting for inventory and controlling assets This

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