

Chapter 9 Accounting: Chapter Review By: Lily Mathews

1. What do accountants do?

- Accounting is the process of recording, analyzing, and interpreting the financial or economic activities of a business.

2. What are financial activities in businesses recorded as?

- Financial activities in business are recorded as transactions. Transactions are an "Exchange of Value."
- The balance sheet, the income statement, and the statement of cash flow helps owners and managers keep track of the financial health of the business.

3. What are balance sheets?

A balance sheet is a financial statement that is used to show the assets and liabilities of a business. Think of it as a "picture" of a business at a certain period of time.

4. What is an income statement?

An Income statement is a financial statement that shows the business position after a certain period of time known as the "Fiscal" period. It lists all the revenues and expenses of a business. ***Assets, Liabilities and Owner's Equity DO NOT GO ON IT. It also shows the net income or net loss.

5. What are the 3 main sections of the Balance sheet?

A company's balance sheet consists of assets, liabilities, and equity.

6. What is the 3 line heading of any financial statement?

- Write the name of the business, income statement and the date. Usually it is "Month Ended" or "Year Ended" and then the date given in the question.

7. What are assets?

Items of value owned by a person or a business

8. Name a few assets that a business might own.

Examples? Cash, Office Supplies, Furniture, Car, House, Truck, Equipment, Land, Building, Accounts Receivable

9. What are liabilities?

Liabilities: The debts of a business or person

10. Name a few liabilities that a business might owe.

Accounting Chapter 9

Danny Leiwy, Robert Perks



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