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(TCO 1) The Accounting Equation is used to develop the organizations financial reports. (1) Describe what liabilities are (10 points) and (2) provide an example of a liability account. (10 points)

(TCO 1) The financial statements present a company to the public in financial terms. (1) Which financial statement identifies how well the company performed during the year (10 points) and (2) explain what information this financial statement provides. (10 points)

(TCO 1) The accounting profession follows a set of guidelines for measurement and disclosure of financial information called the Generally Accepted Accounting Principles (GAAP). (1) Explain what the Entity Assumption is (10 points) and (2) provide an example of its application. (10 points)

(TCO 2) Transaction analysis results in the development of a journal entry. A building is purchased for \$35,000. (1) Name the accounts impacted and how using the format account name/debit or credit/dollar amount (10 points) and (2) explain how the Accounting Equation is impacted. (10 points)

(TCO 3) Adjusting Entries are required at the end of the period to ensure that accrual accounting principles are applied. At the beginning of the month \$350 of office supplies were purchased. There was not a beginning balance and the one purchase was the only one for the month. At the end of the month \$100 of supplies remained. Develop the adjusting entry. (1) Name the accounts impacted and how using the format account name/debit or credit/dollar amount (10 points) and (2) explain how the Accounting Equation is impacted. (10 points)

(TCO 5) Internal Controls are required to safeguard assets and to ensure ethical business practices. (1) Identify and explain the reason for any two of the five components of internal control (10 points) and (2) provide examples of how your two selected components of internal

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Reza Nazari, Ava Ross

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