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*(ACCT- 2301)*

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*GENERAL ACCOUNTING CHEAT*

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*Table of Contents 1. Balance  
Sheet & Assets, Liabilities  
& Shareholder's Equity*

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*(Pages 2 and 3) ... Final  
A/R Amount 70,000 Allowance  
for Doubtful Accounts Assets*

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only will you repeat the  
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sort of "cheat-sheet" to  
"cram" the night or day of*

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*Sheet? Definition. It lists assets, liabilities and owners' equity: ... A system of accounting in which every transaction is recorded with equal debits and credits and the accounting equation ...*

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*Balance sheet (statement of financial position) shows the ending balances of assets, liabilities, and equity at the end of the*

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*accounting period Mechanics  
Assets always equal  
liabilities plus equity,  
(which forms the accounting  
equation) 1,497 400 (90) 200  
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(175) 427 1,262 1,967*

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*accounts are numbered in order, usually starting with 1000 (assets) and ...*

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(ACCT- 2301) CHAPTER 1 1.*

*Accounting Equation. a.*

*Assets = Liabilities +*

*Owners Equity b. Assets are*

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*the resources available to an organization. c.*

*Liabilities are the creditors claims on the assets of a company. d.*

*Owners' Equity is the owners' investment in the company. (1) Common Stock*

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*(3) Expenses*

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*...*

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