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The Basic Accounting Equation An accounting transaction is a business activity or event that causes a measurable change in the accounting equation. An exchange of cash for merchandise is a transaction.

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Applying Basic Accounting Equation Royals Palm, Inc. reports the following assets and liabilities. Compute the totals that would appear in the corporation's basic accounting equation (Assets = Liabilities + Stockholders' Equity (Capital Stock)).

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Unit 2 The Basic Accounting Cycle

Unit 2: Basic Accounting Cycle – Service Business. 1. Account – a record summarizing all the information pertaining to a single item in the accounting equation. 2. Account balance – the amount in an account. 3. Account number – the number assigned to an account.

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