

Name: _____

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The accounting equation

- | | |
|---|----------------------|
| 1. Resources used within the business for its activities. | A. $A = O + L$ |
| 2. Amounts borrowed to fund business activities. | B. Debtor |
| 3. Business resources supplied by the owner of the business. | C. Liquidity |
| 4. The accounting equation | D. Inventory |
| 5. A measure of how easy it is to convert an asset into cash without it losing its value. | E. Owner's equity |
| 6. Goods held by a business for resale. | F. Trade receivables |
| 7. The amount that a business owes to a supplier for goods or services sold on credit. | G. Creditor |
| 8. The sum of the amount that a business owes to its suppliers for goods or services sold on credit. | H. Assets |
| 9. The amount that a business is owed by a customer for goods or services supplied on credit. | I. Liabilities |
| 10. The sum of the amounts that a business is owed by its customers for goods or services sold on credit. | J. Trade payables |

Accounting Equation Practice Problems

RD Boyd



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