

Chapter 1

Accounting and the Business Environment

Short Exercises

(5 min.) S 1-1

Req. 1

Revenues are increases in equity from delivering goods or services to customers.

Expenses are decreases in equity from using assets or increasing liabilities in the course of delivering goods or services to customers.

Req. 2

If revenues increase, equity would *increase*.

(5 min.) S 1-2

Req. 1

The banker is an *external* user of financial information.

Req. 2

The financial statement that would provide the best information to answer the banker's questions is the *balance sheet*.

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Akkucuk, Ulas



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