Name:	Date:
The accounting equati	on
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
<ol><li>The sum of the amount that a business owes to its suppliers for goods or services sold on credit.</li></ol>	H. Assets
<ol><li>The amount that a business is owed by a customer for goods or services supplied on credit.</li></ol>	I. Liabilities
10. The sum of the amounts that a business is owed by its customers for goods or services	J. Trade payables

sold on credit.

# **Accounting Equation Exercises**

Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell

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