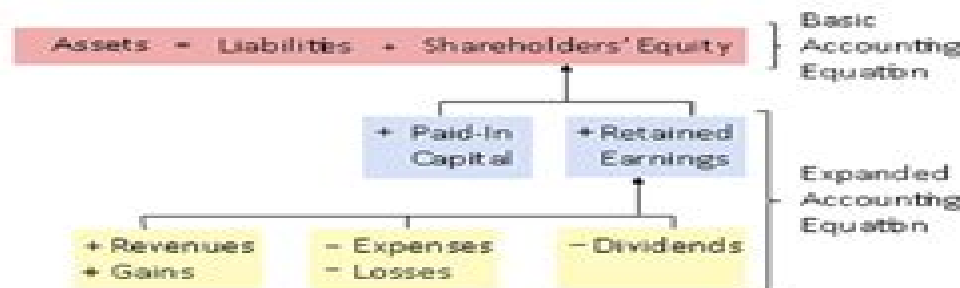


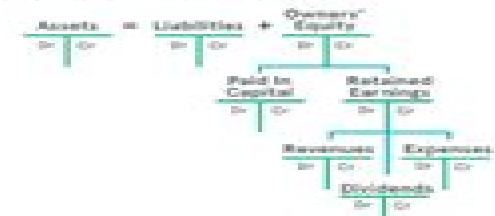
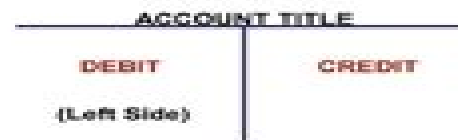
- Economic Events cause changes in the financial position of the company
 - External events – involve an exchange transaction with another entity
 - Internal events – do not involve an exchange transaction
- The Accounting Equation
 - Assets (resources) = Liabilities + Shareholder's Equity (claims to resources)
 - Each event, or transaction, has a dual effect on the accounting equation

Accounting Equation for a Corporation



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- Account Relationships
 - Double-entry system – refers to the dual effect that each transaction has on the accounting equation
 - Accounts – represent elements of the accounting equation
 - General ledger – collection of accounts
 - T-accounts – used for instructional purposes instead of formal ledger accounts
- T-account introduction
 - Account title at the top
 - Two sides for recording increasing and decreasing
 - Debits are on the left side
 - Credits are on the right side



Intermediate Accounting Chapter 2

Puja Mehta



Intermediate Accounting Chapter 2:

Adopting the Beat of Phrase: An Mental Symphony within **Intermediate Accounting Chapter 2**

In some sort of eaten by monitors and the ceaseless chatter of fast interaction, the melodic beauty and mental symphony created by the published word often disappear into the background, eclipsed by the persistent sound and distractions that permeate our lives. However, set within the pages of **Intermediate Accounting Chapter 2** an enchanting fictional prize overflowing with raw feelings, lies an immersive symphony waiting to be embraced. Crafted by a wonderful musician of language, that interesting masterpiece conducts viewers on a psychological trip, well unraveling the concealed songs and profound affect resonating within each cautiously constructed phrase. Within the depths of the touching assessment, we shall explore the book is central harmonies, analyze their enthralling publishing model, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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