

Chapter 2—Test 2 Answers

KAU 1. Indicate whether each of the following statements is true or false by entering a T or an F in the space provided. Explain the reason for each F response in the space provided.

- A. Business debts owed to us by our customers are known as accounts payable. F
Debts owed to us are known as accounts receivable.
- B. If the capital of the business is \$30 000 and the business owes creditors \$10 000, then the assets must total \$40 000. T
- C. The fundamental accounting equation is usually stated as:
 Assets = Owner's Equity + Liabilities. F
Assets = Liabilities + Owner's Equity
- D. There are certain creditors whose claims against the assets of a business are settled after the owner's claims. F
All creditors' claims against the assets of a business are owner's claims.
- E. Debtor accounts are listed in the liability section of the balance sheet. F
Debtor accounts are listed in assets section of the
- F. General Bakeries Limited is the name of a business; therefore, the word Limited can be abbreviated to Ltd. on the balance sheet. F
Abbreviations are avoided on financial statements, except for business names that include an abbreviation. (Note: This is the general rule but abbreviations were shown on some financial
- G. Capital represents the claim of the owner or owners in a business. T
- H. If the total assets on a balance sheet are \$50 000 and the total owner's equity is \$40 000, then the total liabilities are \$90 000. F
The total liabilities is \$10 000 (\$50 000 - \$40 000).

Grade 1accounting 7th Edition Answers

Bruce Reinhart



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