

# 1: Part One—Identifying Accounting Terms

Question	Answer
1. A business's primary source of funding is provided by _____.	<a href="#">owners' equity</a> 25
2. Which of the following is not a source of financing for a business? _____.	<a href="#">debt</a> 25
3. According to the accounting equation, _____ is equal to _____.	<a href="#">assets</a> <a href="#">liabilities</a> 27
4. _____ is the sum of the assets owned by a business.	<a href="#">net assets</a> 27
5. _____ is the sum of the liabilities owed by a business.	<a href="#">net liabilities</a> 27
6. _____ is the sum of the assets owned by a business and the liabilities owed by a business.	<a href="#">net worth</a> 27
7. _____ is the sum of the liabilities owed by a business.	<a href="#">net liabilities</a> 27
8. Which of the following is not a source of financing for a business? _____.	<a href="#">debt</a> 27
9. Which of the following is not a source of financing for a business? _____.	<a href="#">debt</a> 27
10. According to the accounting equation, _____ is equal to _____.	<a href="#">assets</a> <a href="#">liabilities</a> 27
11. _____ is the sum of the assets owned by a business.	<a href="#">net assets</a> 27
12. _____ is the sum of the liabilities owed by a business.	<a href="#">net liabilities</a> 27
13. _____ is the sum of the assets owned by a business and the liabilities owed by a business.	<a href="#">net worth</a> 27
14. _____ is the sum of the liabilities owed by a business.	<a href="#">net liabilities</a> 27
15. _____ is the sum of the assets owned by a business and the liabilities owed by a business.	<a href="#">net worth</a> 27
16. _____ is the sum of the liabilities owed by a business.	<a href="#">net liabilities</a> 27
17. _____ is the sum of the assets owned by a business and the liabilities owed by a business.	<a href="#">net worth</a> 27
18. _____ is the sum of the liabilities owed by a business.	<a href="#">net liabilities</a> 27
19. _____ is the sum of the assets owned by a business and the liabilities owed by a business.	<a href="#">net worth</a> 27
20. _____ is the sum of the liabilities owed by a business.	<a href="#">net liabilities</a> 27

# Identifying Accounting Terms Study Guide 5

**Kermit D. Larson**



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