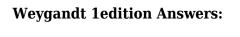
#### Questions Chapter 1 (Continued)

- The three basic forms of business organizations are: (1) proprietorship, (2) partnership, and
   (3) corporation.
- LO2 BT: K Difficulty: Easy TOT:1 min. AACSB: None AICPA FC: Reporting
- 10. One of the advantages Helen Rupp would enjoy is that ownership of a corporation is represented by transferable shares of stock. This would allow Helen to raise money easily by selling a part of her ownership in the company. Another advantage is that because holders of the shares (stockholders) enjoy limited liability; they are not personally liable for the debts of the corporate entity. Also, because ownership can be transferred without dissolving the corporation, the corporation enjoys an unlimited life.
- LO2 BT: K Difficulty: Easy TOT: 4 min. AACSB: None AICPA FC: Reporting
- The basic accounting equation is Assets = Liabilities + Owner's Equity.
   BT: K Difficulty: Easy TOT: 1 min. AACSB: None AICPA FC: Measurement
- (a) Assets are resources owned by a business. Liabilities are creditor claims against assets. Put more simply, liabilities are existing debts and obligations. Owner's equity is the ownership claim on total assets.
- (b) Owner's equity is affected by owner's investments, drawings, revenues, and expenses. LOS BT: C Difficulty: Easy TOT: 2 min. AACSB: None AICPA FC: Reporting
- 13. The liabilities are: (b) Accounts payable and (g) Salaries and wages payable.
- LOS BT: C Difficulty: Easy TOT: 1 min. AACSB: None AICPA FC: Reporting
- 14. Yes, a business can enter into a transaction in which only the left side of the accounting equation is affected. An example would be a transaction where an increase in one asset is offset by a decrease in another asset. An increase in the Equipment account which is offset by a decrease in the Cash account is a specific example.
- LO4 BT: C Difficulty: Moderate TOT: 3 min. AACSB: None AICPA FC: Reporting
- Business transactions are the economic events of the enterprise recorded by accountants because they affect the basic accounting equation.
  - (a) The death of the owner of the company is not a business transaction as it does not affect of the components of the basic accounting equation.
  - (b) Supplies purchased on account is a business transaction as it affects the basic accounting equation.
  - (c) An employee being fired is not a business transaction as it does not affect any of the components of the basic accounting equation.
  - (d) A withdrawal of cash by the owner from the business is a business transaction as it affects the basic accounting equation.
- LO4 BT: C Difficulty: Moderate TOT: 4 min. AACSB: None AICPA FC: Reporting
- (a) Decrease assets and decrease owner's equity.
  - (b) Increase assets and decrease assets.
  - (c) Increase assets and increase owner's equity.
  - (d) Decrease assets and decrease liabilities.
- LO4 BT: C Difficulty: Moderate TOT: 3 min. AACSB: None AICPA FC: Reporting

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