

## Chapter 1

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### Accounting and the Business Environment

#### Short Exercises

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(5 min.) S 1-1

**Req. 1**

**Revenues** are increases in equity from delivering goods or services to customers.

**Expenses** are decreases in equity from using assets or increasing liabilities in the course of delivering goods or services to customers.

**Req. 2**

If revenues increase, equity would *increase*.

(5 min.) S 1-2

**Req. 1**

The banker is an *external* user of financial information.

**Req. 2**

The financial statement that would provide the best information to answer the banker's questions is the *balance sheet*.

# Accounting Horngren Harrison Oliver Solutions Manual

**O García**



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