

Quiz & Worksheet - Using the Accounting Equation

1. What is the first step in an accounting cycle called?

- ☐ Journalizing
- ☐ Transaction analysis
- ☐ Adjusting entries
- ☐ Accounting equation

2. Which of the following represents the accounting equation?

- ☐ Liabilities = assets + owner's equity
- ☐ Owner's equity = liabilities / assets
- ☐ Owner's equity = liabilities x assets
- ☐ Assets = liabilities + owner's equity

3. The most important thing to remember when analyzing business transactions is that all debits and credits _____

- ☐ must be equal
- ☐ vary
- ☐ do not have to be equal
- ☐ have no bearing on the accounting equation

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Accounting Math Practice

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