

For All Chapters : tbdotsm@gmail.com

Chapter 2

From Business Events to Financial Statements

Takeaways – Coverage by Question			
	Multiple Choice	Exercises	Problems
TA1 – Understand the balance sheet equation	1, 2, 26, 27, 31		1
TA2 – Explain the accounting meaning behind the terms asset, liability, shareholders' equity, revenue and expense, and matching.	2, 13, 17, 22, 29, 50		
TA3 – Apply the balance sheet equation in the preparation of financial statements from business events.	3, 6, 8, 10, 12, 14, 15, 21, 25, 27, 28, 30, 32, 33, 36, 51, 54, 55, 58, 60	1, 2, 4, 7, 8	1, 2, 3, 5
TA4 – Apply selected financial ratios to evaluate a company's financial performance	4, 5, 7, 16, 18–20, 24, 34, 35, 40, 52, 53, 57, 61	3, 6	4
TA5 – Understand the managerial motives for selecting between alternative accounting methods	23	5	

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Arthur James Wells



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