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The accounting equation states that

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Assets = Liabilities + Owner's Equity.

Cai needs to classify his assets and liabilities in this way in the balance sheet in order to determine the Owner's Equity balance. Weygandt, Kieso, Kimmel, Trenholm, Kinnear Accounting Principles, Third Canadian Edition.

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EXERCISE 14-5 Transaction Assets Liabilities Shareholders' Equity

Number of Shares (a) Declared a cash dividend NE + - NE (b) Paid the cash dividend declared in (a) - - NE NE (c) Declared a stock dividend NE NE NE NE (d) Distributed the stock dividend declared in (c) NE NE NE + (e) Split ...

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