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The statement of stockholder ' s equity summarizes changes in equity during a period.The balance sheet uses the expanded accounting equation to list assets, liabilities, and equity in a report format.

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99 test answers. When financial records for a business and for its owner ' s personal belongings are not mixed, this is an application of the Business Entity accounting concept. True. The capital account is an owner ' s equity account. True.

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Level : Diploma 2nd Year (Accounting) Date 13th December 2015 (Sunday) Time 09.00 am – 11. 00 am Question Type Allotted Marks Marks Secured I. Multiple Choice (8 x 1 Mark) = 8 II. True or False (8 x 1 Mark) = 8 III. Fill in the blanks (4 x 1 Mark) = 4 IV. Short answer Questions (4 x 4 Marks) = 16

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