

|                     |                      |                        |                 |                |
|---------------------|----------------------|------------------------|-----------------|----------------|
| <b>B</b>            | <b>I</b>             | <b>N</b>               | <b>G</b>        | <b>O</b>       |
| Transaction         | Account              | Accounting System      | Proprietorship  | Expense        |
| Accounting Equation | Service Business     | GAAP                   | Account Balance | Owner's Equity |
| Sale on Account     | Unit of Measurement  | <b>FREE</b>            | Account Title   | Capital        |
| Accounting Equation | Equities             | Realization of Revenue | Ethics          | Revenue        |
| Business Entity     | Financial Statements | Asset                  | Accounting      | Liability      |

|                     |                        |                |                     |                      |
|---------------------|------------------------|----------------|---------------------|----------------------|
| <b>B</b>            | <b>I</b>               | <b>N</b>       | <b>G</b>            | <b>O</b>             |
| Unit of Measurement | Realization of Revenue | Owner's Equity | Liability           | Revenue              |
| Account Title       | Accounting Equation    | Expense        | Accounting Equation | Financial Statements |
| Account Balance     | Business Ethics        | <b>FREE</b>    | Account             | Ethics               |
| Transaction         | Accounting             | withdrawals    | Proprietorship      | <b>GAAP</b>          |
| Accounting System   | Capital                | Equities       | Business Entity     | Service Business     |

|                     |                 |                   |                     |                      |
|---------------------|-----------------|-------------------|---------------------|----------------------|
| <b>B</b>            | <b>I</b>        | <b>N</b>          | <b>G</b>            | <b>O</b>             |
| Accounting Equation | Revenue         | Equities          | Proprietorship      | Account              |
| Unit of Measurement | Owner's Equity  | Accounting System | Accounting Equation | Financial Statements |
| Capital             | Business Ethics | <b>FREE</b>       | Account Title       | Account Balance      |
| Accounting          | Sale on Account | Expense           | Asset               | Liability            |
| Service Business    | Transaction     | Ethics            | Business Entity     | Accounting Records   |