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accounting equation. (b) The Accrual Basis Assumption Under the accrual basis of accounting, the effects of transactions and events are recognised in accounting records when they occur, and not when the cash is received or paid. Hence, financial statements report not only on cash transactions but also on

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Accounting. 8th Edition. by . John Hoggett, Lew Edwards, John Medlin, Matthew Tilling & Evelyn Hogg. Prepared by. Barbara Burns © John Wiley & Sons Australia, Ltd 2012. Chapter 2: Financial statements for decision making. Multiple Choice . 1. The statement of changes in equity. a. Indicates the ability of the entity to generate cash flow. b.

### CHAPTER 2

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