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each business transaction to specific accounting periods. (b) An accounting time period of one year in length is referred to as a fiscal year. A fiscal year that extends from January 1 to December 31 is referred to as a calendar year. Accounting periods of less than one year are called interim periods. 2.

CHAPTER 3

CHAPTER 2â€”Solutions ANALYZING AND RECORDING BUSINESS Discussion Questions Assets and expenses are closely related because many assets are expenses that Owner's Capital is the most likely account to have an abnormal balance. When ex-All equipment needs normal repairs. These are considered an ongoing cost of busi-

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