Worksheet For Dissecting Changes in Owners’ Equity

Company Name ____________________________ Time Period ____________________________

ΔA
Change in Assets

$________

- ΔL
Change in Liabilities

$________

= ΔOE
Change in Owners’ Equity

$________

Transactions with owners during the period that changed the value of the net assets

$________

Other events or circumstances during the period that changed the value of net assets

$________

Contributions from owners

$________

Distributions to owners

$________

Comprehensive Income

$________

Change in accounting policy and restatements

$________

Net income

$________

Other Comprehensive Income

$________

Revenue

$________

Expenses

$________

Other Income

$________