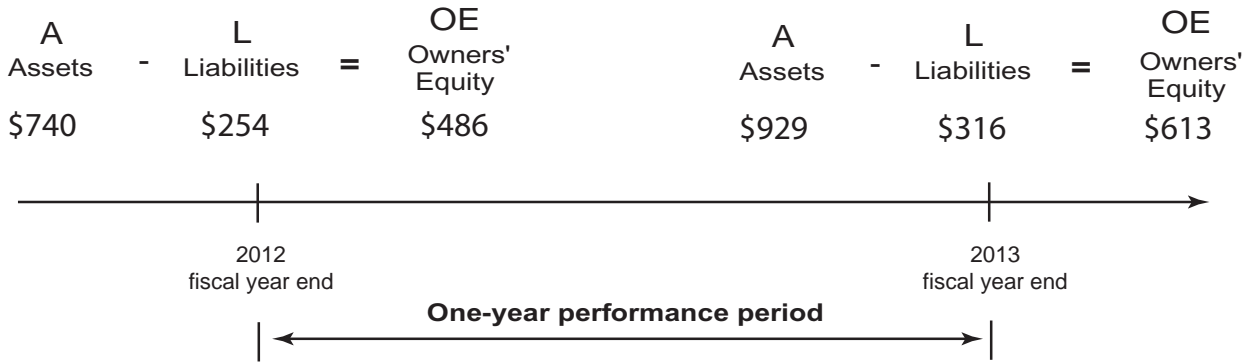
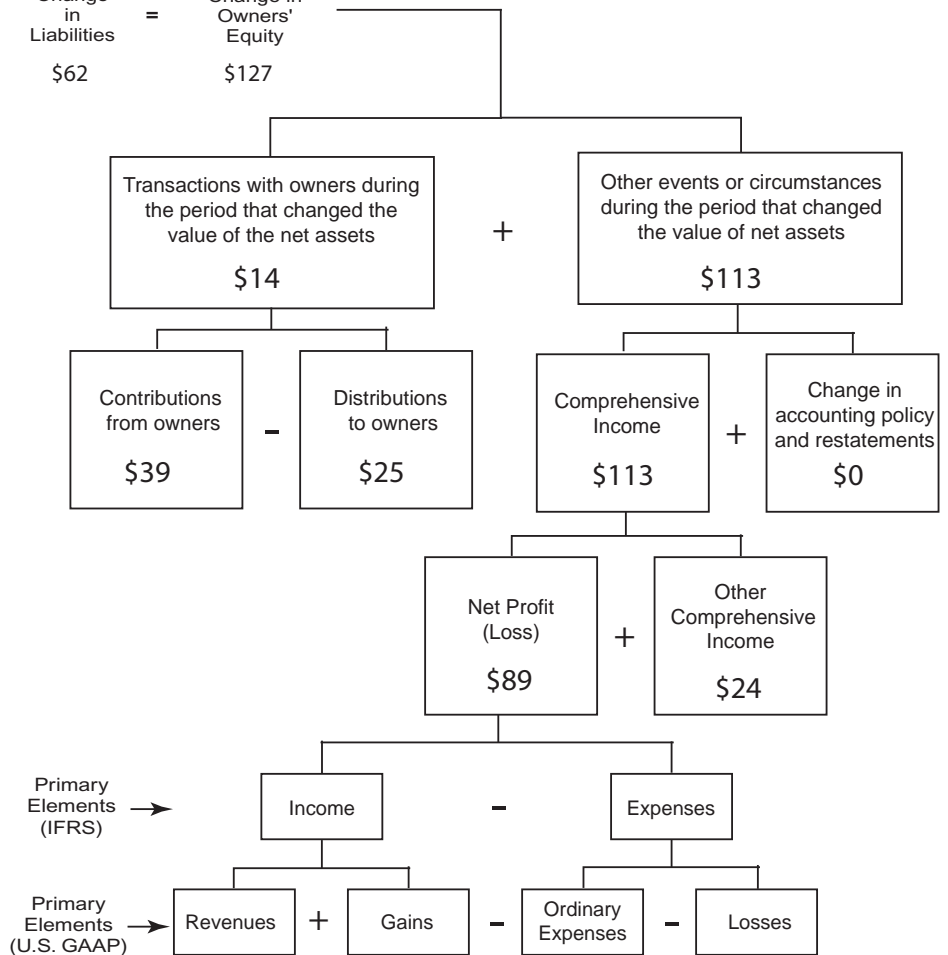


Owners' Equity Change Map



Fiscal 2013 balance sheet change

ΔA		ΔL		ΔOE
Change in Assets	-	Change in Liabilities	=	Change in Owners' Equity
\$189		\$62		\$127



Owners' Equity Change Map Entry Template

Four Questions:

Determine if net assets was affected by an event:

Should an asset be recognized?

Should an asset be de-recognized?

Should a liability be recognized?

Should a liability be de-recognized?

If net assets, and thus owners' equity, changed, use this map to identify what's affected.

