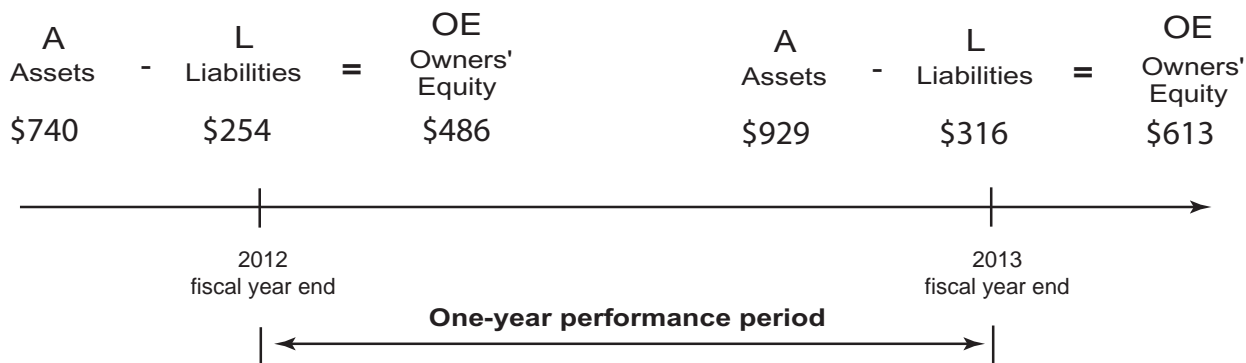
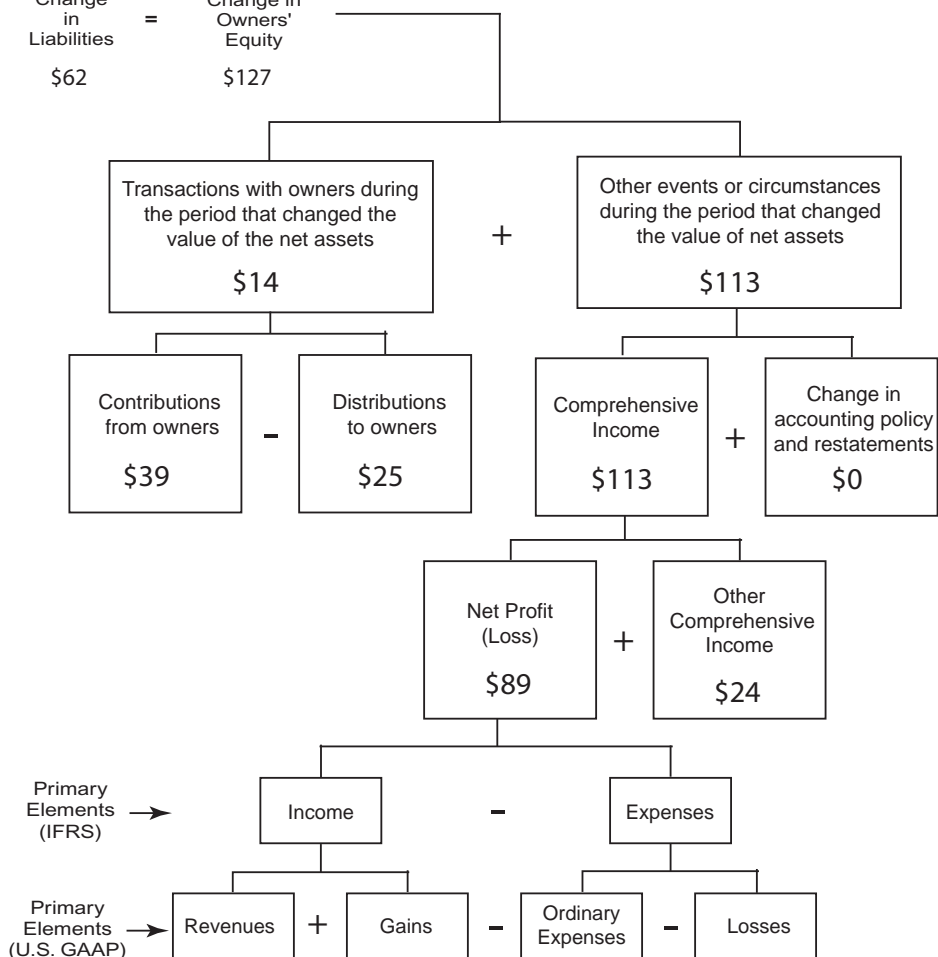


# Owners' Equity Change Map



### Fiscal 2013 balance sheet change

|                        |   |                             |   |                                |
|------------------------|---|-----------------------------|---|--------------------------------|
| ΔA                     | - | ΔL                          | = | ΔOE                            |
| Change<br>in<br>Assets |   | Change<br>in<br>Liabilities |   | Change in<br>Owners'<br>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.

