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The normal expression of the accounting equation is: assets = liabilities + owners' equity. The only choice which is a correct mathematical expression is "d.". In "d,," liabilities are subtracted from both sides of the "normal" accounting equation. 4. d.

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BAT4M - Mr. Tarantino

When an amount is so small/immaterial an accountant may decide to ignore an accounting principle. For example, a large company might purchase a \$300 digital camera to be used for the next five years. The matching principle would call for an expense (depreciation) of \$60 per year for five years. Most accountants would violate the matching principle and expense the entire \$300 in the year it is acquired.

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