

All Topics

Suggested

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Business Form



Statement of Owner's Equity: Sole Proprietor

Statement of Owner's Equity

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Owner's Name

Statement of Changes in Owner's Equity

For the time period covering these dates:

Balance of owner's equity at end of previous period

\$

BOE

Add: Investments by owner

\$

INV

Deduct: Withdrawals by owner

\$

WD

Subtotal

\$

ST (BOE + INV - WD)

Add: Net income (subtract net loss) during current period

\$

NI

Balance of owner's equity at end of current period

\$

EOE (ST + NI)

Other comprehensive income, beginning balance

\$

Add/Deduct: Other comprehensive income/loss for period

\$

OCI

Other comprehensive income, ending balance

\$

OCI

Notes for Other Comprehensive Income (OCI)

Examples of other comprehensive income (or loss) include foreign currency translation adjustments, certain pension liability adjustments, unrealized holding gains, and the income tax expense which pertains to the comprehensive income items.

See Filled-In Form 519 for an illustration.

Learn more about financial statements at [www.AccountingCoach.com](#).

With this form you will learn the major causes of the change in the owner's equity section of a sole proprietorship's balance sheet. You will be guided by preprinted captions and instructions. This statement will help you reconcile the amount reported on the income statement with the change in the amount of owner's equity.

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Certificate - Financial Statements		✓
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Certificate - Income Statement		✓
Certificate - Cash Flow Statement		✓
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About the Author

Harold Averkamp (CPA, MBA) has worked as a university accounting instructor, accountant, and consultant for more than 25 years. He is the sole author of all the materials on AccountingCoach.com

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