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Debits and credits occur simultaneously in every financial transaction in double-entry bookkeeping. In the accounting equation, $\text{Assets} = \text{Liabilities} + \text{Equity}$, so, if an asset account increases (a debit (left)), then either another asset account must decrease (a credit (right)), or a liability or equity account must increase (a credit (right)). In the

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extended equation,
revenues increase
equity ...

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STATEMENTS

These sample problems are intended as a supplement to my book Accounting Made Simple: Accounting Explained in 100 Pages or Less.. Chapter 1: The Accounting Equation. Question 1: Define the three components of the Accounting Equation. Question 2: If a business owns a piece of real estate worth \$250,000, and they

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owe \$180,000 on a loan for that real estate, what is owners' equity in the property?

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Book Description This book is intended for an undergraduate or MBA level Financial Accounting course. It covers the standard topics in a standard sequence, utilizing the Socratic method of asking and answering

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questions. This open book is licensed under a Creative Commons License (CC BY-NC-SA).

Example Accounting Problems — Oblivious Investor

England is a country that is part of the United Kingdom. It shares land borders with Wales to its west and Scotland to its north. The Irish Sea lies northwest of England and the Celtic Sea to

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the southwest. England is separated from continental Europe by the North Sea to the east and the English Channel to the south. The country covers five-eighths of the island of Great Britain, which lies in ...

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Definition of

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can be defined as a process of reporting, recording, interpreting and summarising economic data. The introduction of accounting helps the decision-makers of a company to make effective choices, by providing information on the financial status of the business.

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In accounting, data is the raw transactions or business activity that happens within any business entity. For example, if someone uses \$30,000 of their savings to start a business, that is a

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point of data. Now that you have this data, what are you going to do with it? Of course, the answer is accounting!

Audience and Purpose

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In accounting, many technical words are commonly used.

Therefore, it is essential to know their meaning, without which knowledge of accounting subject will

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be incomplete.

Commonly used terms such as business, purchase, purchase return, trade etc are explained here.

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STRUCTURE 1.0

Objectives 1.1

Introduction ... are the sales sufficient, etc.) strike our mind. To answer questions of such nature, we need to have information generated through the accounting process. The people who take policy decisions and

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frame ... book keeping is the procedural element of accounting. Figure 1 ...

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The Republic (Greek: Πολιτεία, translit. Politeia; Latin: De Republica) is a Socratic dialogue, authored by Plato around 375 BC, concerning justice (δικαιοσύνη), the order and character of the just city-state, and the just man. It is Plato's

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best-known work, and has proven to be one of the world's most influential works of philosophy and political theory, both intellectually ...

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Memos have a twofold purpose: they bring attention to problems, and they solve problems. They accomplish their goals by informing the reader about new information like policy changes, price increases, or by persuading the reader to take an action, such as attend a meeting, or change a current production procedure.

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