Accounting Equation

- the total of everything owned by a business must always equal the total of what the business owes to creditors and owners
- after recording the transaction, total assets will always equal total liabilities plus equity
- must always remain in balance

Accounting Equation (for businesses)

- states that assets = liabilities + equity
- reflects that the total of what a business owns at any point in time will equal the total of what it owes creditors and owners
- · relation of assets, liabilities, and equity is reflected in the equation
- applies to all and any transactions.

Balance sheet

- reports the financial position of a company at a point in time.
- reports assets. Nabilities, and equity at a point in time
- reports the equality of the accounting equation at a point in time.

Areas of accounting

- taxiation;
- managerial
- Pinanciali

Income statements

describes a business's revenues and expenses over time.

Financing activities

 these activities provide the monies needed to pay for resources such as land and buildings.

Investing activities

these activities are the acquiring and disposing of assets that an organization uses in its business.

Operating activities

 these activities are the every day activities that occur in running a business, selling a product or providing a service.

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