

## Accounting Fundamentals

### Chapter 1: Accounting Fundamentals

#### Accounting Fundamentals

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### Accounting Fundamentals

Accounting Fundamentals is the process of recording, summarizing, and analyzing the financial transactions of a business. It provides a systematic way to track and report the financial performance of a company over time.

	Assets	Liabilities
Current Assets	100,000	
Fixed Assets	200,000	
Current Liabilities		50,000
Long-Term Liabilities		150,000
Equity		100,000
<b>Total</b>	<b>300,000</b>	<b>300,000</b>

The above table illustrates the accounting equation, which states that the total assets of a company must equal the total liabilities and equity. This equation is the foundation of accounting and is used to verify the accuracy of financial statements.

### Accounting Fundamentals

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**Baruch Englard**



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