

Introduction

In mathematics:

Numerical numbers 1, 2, 3, 4, 5 ...

+ - \times \div four basic operations

Variables *i.e.* A B C x y

$x + 5 = 10$ Mathematical equation

Do we talk about these in accounting? Yes

Balance Sheet (Traditional)

A	O
<u>A</u>	L
<u><u>LHS</u></u>	<u><u>E + L</u></u>
=	RHS

Therefore, today we are going to talk about Basic Accounting Equation

$$A = O + L$$

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Arturo Cuomo



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Financial Accounting in an Economic Context Jamie Pratt, Michael F. Peters, 2017-01-10 Financial Accounting 10th Edition by Jamie Pratt and Michael Peters provides students with a clear understanding of financial accounting by framing accounting processes in the context of real world business practices It builds solid foundations in the mechanics of preparing the financial statements and the theories underlying the accounting measures of performance so that students can clearly understand the economic consequences associated with financial accounting choices Pratt Peters Financial Accounting explores key themes of measurement decision making and economic factors Publisher description

Managerial Accounting James Jiambalvo, 2000-05-08 The text is current concise and clearly written with cases at the end of each chapter to illustrate the material An interactive CD lets students test and expand their understanding with multiple choice questions key term matching exercises demonstrations of various concepts and techniques critical thinking exercise interactive cases and videos A dynamic Web site provides test study guides exercises games web testing relevant articles from The Wall Street Journal and other sources linked to the text links to relevant web sites additional cases and other materials

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