#### CHAPTER I

#### ACCOUNTING EQUATION

#### INTRODUCTION TO ASSETS, LIABILITIES AND CAPITAL

#### ASSETS

An asset is something valuable which a business owns or has the use of. Assets are items belonging to a business and used in the running of the business. They may be non-current (such as machinery or office premises), or current (such as inventory, accounts receivable and cash).

Types Of Asset

Non-Current Assets	Current Assets
(More than one year)	(Within one year)
Premises	Inventory
Motor Vehicles	Trade Receivables
Fixtures & Fittings	Cash at Bank
Office Equipments	Cash in Hand
O G Chang	etc

#### LIABILITIES

A liability is something which is owed to somebody else, Liabilities are sums of money owed by a business to outsiders such as a bank or a trade account payable.

Types of the blittle.

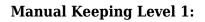
Types of Plantings	
Non-Current Habilities	Current Liabilities
(More than one year)	(Within one year)
Percentage Debenture	Trade Payables
Mortgage	Bank Overdraft
Bank Loan	Self-market and and
etc	SAB A B B

#### CAPITAL

Capital is an investment of money (funds) with the intention of earning a return. A business proprietor invests capital with the intention of earning profit. The business owes the capital and the profit to the proprietor.

# **Manual Keeping Level 1**

Katrin Zwirglmaier



The book delves into Manual Keeping Level 1. Manual Keeping Level 1 is a crucial topic that must be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Manual Keeping Level 1, encompassing both the fundamentals and more intricate discussions.

- 1. The book is structured into several chapters, namely:
  - Chapter 1: Introduction to Manual Keeping Level 1
  - Chapter 2: Essential Elements of Manual Keeping Level 1
  - Chapter 3: Manual Keeping Level 1 in Everyday Life
  - Chapter 4: Manual Keeping Level 1 in Specific Contexts
  - $\circ$  Chapter 5: Conclusion
- 2. In chapter 1, this book will provide an overview of Manual Keeping Level 1. The first chapter will explore what Manual Keeping Level 1 is, why Manual Keeping Level 1 is vital, and how to effectively learn about Manual Keeping Level 1.
- 3. In chapter 2, the author will delve into the foundational concepts of Manual Keeping Level 1. The second chapter will elucidate the essential principles that need to be understood to grasp Manual Keeping Level 1 in its entirety.
- 4. In chapter 3, this book will examine the practical applications of Manual Keeping Level 1 in daily life. This chapter will showcase real-world examples of how Manual Keeping Level 1 can be effectively utilized in everyday scenarios.
- 5. In chapter 4, the author will scrutinize the relevance of Manual Keeping Level 1 in specific contexts. This chapter will explore how Manual Keeping Level 1 is applied in specialized fields, such as education, business, and technology.
- 6. In chapter 5, the author will draw a conclusion about Manual Keeping Level 1. This chapter will summarize the key points that have been discussed throughout the book.
  - This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Manual Keeping Level 1.

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