

## *Accounting Horngren Harrison Bamber 5th Edition*

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### **Accounting Horngren Harrison Bamber 5th**

The fundamental accounting equation, also called the balance sheet equation, represents the relationship between the assets, liabilities, and owner's equity of a person or business. It is the foundation for the double-entry bookkeeping system. For each transaction, the total debits equal the total credits. It can be expressed as further more. = + = + = + = +

### **Accounting equation - Wikipedia**

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)). Note also that in the extended equation, revenues ...

### **Debits and credits - Wikipedia**

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