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Accounting or accountancy is the measurement, processing, and communication of financial information about economic entities such as businesses and corporations. The modern field was established by the Italian mathematician Luca Pacioli in 1494. Accounting, which has been called the "language of business", measures the results of an organization's economic activities and conveys this ...

### **Accounting - Wikipedia**

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**

(iv) EXECUTIVE PROGRAMME SYLLABUS FOR MODULE 1 - PAPER 2: COST AND MANAGEMENT ACCOUNTING (100 Marks) Level of Knowledge: Working Knowledge Objective: To acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.

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