

CHAPTER 2

ACCOUNTING EQUATION

The Entity Concept

- Each business is a separate entity from its owner
- For accounting purposes, the business is regarded as an entity or a unit by itself. It exists separately from its owners. Thus means that all financial information relating to the business is recorded and reported separately from the owner's personal

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Financial and Managerial Accounting. 6th ed. /r Uk/us - Rental Only]. , Serials in the British Library ,2006

Hospitality Management Accounting Martin G. Jagels, 2006-03-03 Hospitality Management

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