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FUNDAMENTALS OF ACCOUNTING

So, in basic accounting, there is the accounting equation, and this is common across the globe, and that's assets equal liabilities plus equity. So, that's the balance sheet equation. So, when we go deeper in the balance sheet, you'll see that in the balance sheet itself, basically, what it says is, assets are the things you have, liabilities are the things you owe, equity is the difference between the two.

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