

GUIDE  
TO ►

## ACCOUNTING EQUATION

### ASSETS



### LIABILITIES



$$\text{ASSETS} = \text{LIABILITIES} + \text{EQUITY}$$

CONTRIBUTED CAPITAL

CONTRIBUTED CAPITAL

+ RETAINED EARNINGS

ACCUMULATED PROFITS - DIVIDENDS OR DRAWINGS

RETAINED EARNINGS

EQUITY

FREE

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# Accounting Study Guide Solutions

**R Sandford**

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