

ASSETS



CURRENT ASSETS

Assets that are due < 1 year

- ▶
- ▶
- ▶
- ▶

NONCURRENT ASSETS

LIABILITIES



CURRENT LIABILITIES

Liabilities that are due < 1 year

- ▶
- ▶
- ▶

NONCURRENT LIABILITIES

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

CONTRIBUTED CAPITAL

+

RETAINED EARNINGS

CONTRIBUTED CAPITAL

CORPORATION

PROPRIETORSHIP AND PARTNERSHIP

ACCUMULATED
PROFITS

- DIVIDENDS OR
DRAWINGS

RETAINED EARNINGS

ACCUMULATED PROFIT

DIVIDENDS OR DRAWINGS

EQUITY



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Accounting Formulas Cheat Sheet

Stephen L. Nelson



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