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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**

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### **Tennessee State Government - TN.gov**

A general ledger contains all the accounts for recording transactions relating to a company's assets, liabilities, owners' equity, revenue, and expenses. In modern accounting software or ERP, the general ledger works as a central repository for accounting data transferred from all subledgers or modules like accounts payable, accounts receivable, cash management, fixed assets, purchasing and ...

### **General ledger - Wikipedia**

Financial Accounting Study Guide \_\_\_\_\_ ~ P.6 ~ Financial Accounting by Libby, Libby and Short, International Edition (6th Edition), McGraw Hill

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