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List of accounts used by a company. Account Record within an accounting system in which increases and decr... Account Balance Difference between total debits and total credits (including t... Information and measurement system that identifies, records, a... Assets = Liabilities + Equity (balance sheet equation) Resources a business owns or controls.

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Fundamental Definition. The fundamental principles are the basic concepts that accountants can assume to be true from financial statement-to-financial statement and company-to-company. Each fundamental of accounting is like a rule for the language accountants speak. There are five accounting concepts known as principles.

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