

CCS | Bookkeeping - Everybody Can Do It

**Assets,
Liabilities,
and Owners'
Equity**

What Does a Company Balance Sheet Tell You?

A balance sheet shows what a company owns and owes and how much shareholders have invested.

THE BALANCE SHEET FORMULA

Assets = Liabilities + Shareholders' Equity

Assets: cash, inventory, property

Liabilities: rent, wages, utilities, taxes, loans

Shareholders' Equity: retained earnings

Investopedia

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CCS Insights

Bookkeeping - Everybody Can Do It - 3: Assets, Liabilities, and Owners' Equity

簿记 - 每个人都能做到 - 3: 资产、负债和所有者权益

Feel the CCS & Co Difference

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Assets, Liabilities, and Owners' Equity



- Every company is comprised of five very significant elements.
- Assets, Liabilities, Owner's Equity, Expenses, and Revenues are all elements that make up the financial statements.
- We'll start with the first three elements on the list now.
- Assets are all resources that a company owns or controls, including cash.
- The company employs these resources to carry out its operations to obtain some profit in the future. The company would not exist or profit if these resources were not made available.



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Assets, Liabilities, and Owners' Equity



- A business's Current Assets are assets that a business expects to hold for less than 12 months.
 - ✓ Inventory, cash, and accounts receivable are examples of current assets.
- Non-current Assets are items that a company intends to maintain for more than 12 months and are therefore classified as such.
 - ✓ Non-Current Assets include things like plant and machinery, buildings, and land, to name a few examples.
- Assets can be both Tangible and Intangible in nature.



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Assets, Liabilities, and Owners' Equity



- Assets with physical substance and the ability to be touched are classified as tangible assets.
 - ✓ They include both current and non-current assets.
- In contrast, intangible assets are assets that do not have a physical counterpart.
 - ✓ Patents and Trademarks are examples of such assets.
- Creditors or Owners can contribute to the funding of the business.
 - ✓ The total sum of all assets that have been funded by third parties represents an obligation for the business and is referred to as Liabilities.
 - ✓ A bank loan and accounts payable are examples of typical Liabilities.



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Assets, Liabilities, and Owners' Equity



- Owner's equity refers to the amount of money invested by the owners in their businesses.
 - ✓ Owners' equity is made up of Paid-in Capital and Retained Earnings, among other things.
 - ✓ Paid-in-capital reflects all of the capital contributions made by the owners, whereas retained earnings reflect the profit.
- An Accounting Equation expresses the relationship between assets, liabilities, and owner's equity in terms of their respective values



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资产、负债和所有者权益



- 每家公司都是由五个非常重要的元素所组成的。
- 资产 [Assets]、负债 [Liabilities]、所有者权益 [Owner's Equity]、费用和收入 [Revenues] 都是组成财务报表的元素。
- 我们现在就从清单上的前三个要素开始。
- 资产是一个公司拥有或控制的所有资源，包括：现金。
- 公司运用这些资源来开展业务，以便在未来获得一些利润。如果没有这些资源，公司就不会存在或获利。

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资产、负债和所有者权益



- 企业的流动资产 [current assets] 是企业预期持有时间不超过12个月的资源。
 - 📦 存货、现金和应收账款是流动资产的例子。
- 非流动资产 [Non-current Assets] 是一个企业打算保持12个月以上的资源，因此被归类为非流动资产。
 - 📦 非流动资产包括像工厂和机器、建筑物和土地等，我们仅举几个例子。
- 资产在性质上可以有形的 [Tangible]，也可以是无形的 [Intangible]。

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资产、负债和所有者权益



- 具有实物和可触及的资产，被归类为有形资产。
 - ✓ 它们包括流动和非流动资产。
- 相反，无形资产是没有实物对应的资产。
 - ✓ 专利和商标 [Patents and Trademarks] 就是此类资产的例子。
- 债权人 [Creditors] 或所有者 [Owners] 可以为企业的资金提供捐助。
 - ✓ 所有由第三方出资的资产的总和代表了企业的义务或责任，被称为负债 [Liabilities]。
 - ✓ 银行贷款和应付账款是典型负债的例子。

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资产、负债和所有者权益



- 所有者权益指的是所有者在其企业中投资的金额。
 - 👉 所有者权益是由实收资本 [Paid-in Capital] 和留存收益 [Retained Earnings] 等组成的。
 - 👉 实收资本反映了所有者的所有资本贡献，而留存收益反映了利润。
- 会计方程式 [Accounting Equation] 用资产、负债和所有者权益的各自价值来表达它们之间的关系。

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