

AN ASSET IS DEFINED AS ANYTHING THAT HAS A MONETARY VALUE AND IS OWNED BY A COMPANY, SUCH AS CASH, INVESTMENTS, AND LAND.

TAXES HAVEN'T BEEN AROUND FOREVER. THE 16TH AMENDMENT, WHICH GAVE CONGRESS THE AUTHORITY TO ENACT AN INCOME TAX, WASN'T RATIFIED UNTIL 1913.



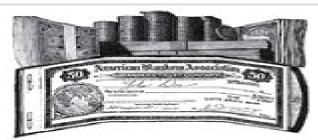


ACCOUNTING

FROM CALCULATING REVENUES AND I PROFITS TO DETERMINING ASSETS AND LIABILITIES, AN ESSENTIAL GUIDE TO ACCOUNTING BASICS

SOME SCHOLARS CLAIM THE FIRST USE OF NUMERICAL REPRESENTATION DATES BACK THOUSANDS OF YEARS TO MESOPOTAMIA, WHEN SCRIBES KEPT RECORDS OF COMMERCE ON CLAY TABLETS.





LIQUIDITY REFERS TO HOW EASY IT WOULD BE TO TURN AN ASSET INTO CASH. YOUR CHECKING ACCOUNT COUNTS AS CASH, MAKING IT 100 PERCENT LIQUID.

MICHELE CAGAN, CPA, Author of Investing 101

Financial Accounting 101 Study Guide

Christian Drosten

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