

BBS 1st Year - Accountancy (New course)

CHAPTER - 1

Basic Understanding of Financial Accounting

Progress Educational Institute

Business

- Business is an institution organized and operated to provide goods and services to society under the incentives of private gain.
- A business is a legally organized to provide goods or services or both to consumers, businesses and governmental entities.

Form of Business:

1. Sole Trading Concern: The business which is owned, managed and controlled by a single individual is called sole proprietorship.
2. Partnership: A business owned by two or more persons associated as partners is called partnership.
3. Corporate entity / company: A company is a legal business entity owned by a large number of shareholders.

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BM King



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