

## Basic Accounting Made Easy By Win Ballada Elmapo

Basic Accounting Made Easy By Win Ballada Elmapo Basic Accounting Made Easy by Win Ballada Elmapo Meta Conquer your accounting fears Win Ballada Elmapo simplifies basic accounting principles through engaging stories metaphors and practical examples making financial literacy accessible to everyone basic accounting accounting for beginners simple accounting learn accounting accounting tutorial Win Ballada Elmapo financial literacy bookkeeping accounting principles accounting basics Imagine this youre running a lemonade stand the sun beaming down and the sweet scent of citrus filling the air Customers are lining up their coins clinking into your jar Success right But what happens when the day is done How do you know if you made a profit or if you need to adjust your lemon to sugar ratio This is where basic accounting comes in the unsung hero of every successful venture big or small Forget the intimidating jargon and complex spreadsheets Lets demystify basic accounting together My name is Win Ballada Elmapo and Im here to guide you through the fundamentals using simple language and relatable examples Think of me as your friendly neighbourhood accountant ready to unravel the mysteries of debits and credits The Lemonade Stand Analogy Understanding the Accounting Equation Our lemonade stand is our perfect microcosm At its heart accounting rests on a simple equation Assets = Liabilities + Equity Lets break it down using our stand Assets These are things you own that have value In our lemonade stand assets include cash in the jar money from sales lemons sugar cups and the stand itself Liabilities These are what you owe to others If you borrowed money from your parents to buy supplies thats a liability Equity This represents your ownership stake in the business Its the difference between your assets and liabilities Essentially its whats left over after paying off what you owe Imagine this You start with 10 equity to buy supplies assets You sell lemonade increasing your cash assets You still owe your parents 5 liability The equation always balances Assets say 20 Liabilities 5 Equity 15 Debits and Credits The Yin and Yang of Accounting Now lets tackle the infamous debits and credits Many find these terms daunting but theyre simply a way of keeping track of increases and decreases in your accounts Think of them as the positive and negative sides of a scale always striving for balance Debit Think of debit as left It increases assets and expenses while decreasing liabilities and equity Credit Think of credit as right It increases liabilities and equity while decreasing assets and expenses For example if you buy more lemons increasing an asset you debit the Lemons account If you borrow money from your parents increasing a liability you credit the Loan Payable account The system works in tandem

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