

## BBS 1<sup>st</sup> 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.

# Bbs 1st Year Accounting Solution

**F Rizvi**



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