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Accounting And Finance For Bankers - JAIIB Trotal.com Page 3 c. An intangible assets should be identifiable and distinguishes from goodwill as per AS 26 d. None of the above 15. The accounting equation-  $^{\wedge}\text{Assets}=\text{capital}+\text{liability}$  \_ is due to application of which of the following accounting concept: a. Business entity concept b.

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