

LIABILITIES

Liability is a legal obligation of an individual or a business entity towards creditors arising out of some transactions.

TYPES OF LIABILITIES

CURRENT LIABILITIES

Current Liabilities are those liabilities which are normally due and payable within one year

Long-term Liabilities are those liabilities which don't due immediately but become due after a year or more.

LONG TERM LIABILITIES

CONTINGENT LIABILITIES

Contingent Liabilities are liabilities are payable on the occurrence of some event or contingency.

Accounting Definition Of Liabilities

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



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