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1.1 INTRODUCTION Accounting is a system meant for measuring business activities, processing of information into

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reports and making the findings available to decision-makers. The documents, which communicate these findings about the performance of an organisation in monetary terms, are called financial statements.

INTRODUCTION TO ACCOUNTING

1 - Basic concepts in accounting. 2 - Transactions. 3 - Ledger accounts. 4 - The accounting cycle. 5 - Trial balance. 6 - The adjusting and closing process. 7 - Presentation and disclosure of financial statements. 8 - Applications of accounting systems. 9 - Receivables and payables. 10 - Inventories. 11 - Cash and cash equivalents. 12 - Non-current assets

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