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Frank Wood and Alan Sangster, Frank Wood's Business Accounting 1, Slide 251 PREPARING FINAL ACCOUNTS: ADJUSTMENTS 1 Bad Debts and Allowance for Doubtful Debts - Receivables (Debtors) 2 Depreciation - Non-current Assets 3 Prepayments and Accruals - Revenues and Expenses

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FRANK WOOD'S BUSINESS ACCOUNTING

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Chapter 4 Bank Reconciliation Statements

50 Chapter 4 Bank Reconciliation Statements Notes to teachers 1 Start with Chapter 4 of Frank Wood's Introduction to Accounting and briefly explain to students the basic principles of recording in the cash book 2 It is necessary to show a (real or simulated) bank statement to students as most of them would probably have no idea of what one looks like

INTRODUCTION TO ACCOUNTING

accounting system operates in business and how the flow of information occurs People make decision Business transactions occur Accountants prepare reports to show the results of business operations FIG 1: THE ACCOUNTING SYSTEM Source: Liorngren, Harrison and Robinson, Financial and Management Accounting, Prentice Hall, New Jersey, 1994

Accounting Principles: A Business Perspective, Managerial ...

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Double Entry Accounting Workbook

Double Entry Accounting Workbook Introduction: The subject of this workbook is the Double Entry Accounting System This system has been in use since at least the 12th century and it continues to be the most effective financial accounting system today

CHAPTER 4

accounting cycle, (2) may be made at any time, and (3) may affect any combination of accounts 4-5 Questions Chapter 4 (Continued) *14 The standard classifications in a balance sheet are: useful lives that a company is currently using in operating the business