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Abstract. 'The fundamentals of financial accounting' explores the basic ideas of financial accounting: the way accounting actually works, the logic behind the double-

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entry recording system, and the contents of the basic financial statements (balance sheet, income statement, and cash flow statement). The following questions are addressed: What does a balance sheet try to show?

3. The fundamentals of financial accounting - Very Short ...

1: Business Decisions and Financial Accounting. 2: The Balance Sheet. 3: The Income Statement. 4: Adjustments, Financial Statements, And Financial Results. 5: Fraud, Internal Control, and Cash. 6: Merchandising Operations and the Multistep Income Statement. 7: Inventory and Cost of Goods Sold.

Fundamentals of Financial Accounting - McGraw Hill

SECTION - A: FUNDAMENTALS OF FINANCIAL ACCOUNTING Study Note 1 : Accounting Basics
1.1 Accounting Principles, Concepts and Conventions 1 1.2 Capital and Revenue transactions - capital and revenue expenditures, capital and 15revenue receipts
1.3 Double entry system, Books of prime entry, Subsidiary Books, Cash Book, Journal,

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role of legislation and of accounting standards. The need to understand and apply necessary controls for accounting systems, and the nature of errors is also covered.

BA3 Fundamentals of Financial Accounting - CIMA

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