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Basic Accounting Principles DIPLOMA IN INSURANCE SERVICES the enterprise. E.g., land, building, machinery, cash etc. 2) Equity: In broader sense, the term equity refers to total claims against the enterprise. It is further divided into two categories. i. Owner Claim - Capital ii. Outsider's Claim " Liability

BASIC ACCOUNTING PRINCIPLES

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Basic principles of Accounting What is accounting? Accounting is concerned with two separate but COMPLEMENTARY business activities: " The detailed recording of all the financial transactions of the business (called bookkeeping). " The preparation of periodic statements (or accounts) which summarise the detailed information, so that the financial

Unit 1 Unit 1 Basic principles of Accounting - Assets

Those PTI Members Who Manage PTI Accounts Have Illegal Money In Their Accounts

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Chapter 2 Accounting Review: Income Statements and Balance Sheets 2.1 Chapter Overview 2.2 The Income Statement 2.3 The Balance Sheet 2.4 The Importance of Accounting for Business Operations After studying Chapter 2, you should be able to: " Construct a basic income statement. " Identify and define each item on a basic income statement.

Chapter 2 Accounting Review: Income Statements and Balance

in accounts receivable. The resulting ratio is a measure of how many times accounts receivable are collected (or turned over) during the period being examined. For example, a ratio of 6 indicates that accounts receivable, on average, were completely collected 6 times over the past year, or every two months.

FINANCIAL STATEMENT ANALYSIS & CALCULATION OF FINANCIAL RATIOS

Financial Accounting ii Table of Contents ... Financial Accounting iii ... accounting period. 4. Preparation of Trial Balance As the name suggests, trial balance is a summary of all the balances of ledger accounts irrespective of whether they carry debit balance or credit balance. Since we

Financial Accounting - Tutorials Point

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At December 31, Year 4, \$12,000 of Company S's accounts receivable represent amounts payable by Company P. 4. During Year 4, Company S sold merchandise to Company P for \$40,000. None of that merchandise remains in Company P's inventory as of December 31, Year 4. Work Sheet Preparation

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