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About the Book. This text, originally by D. Annand and H. Dauderis, is intended for a first course in introductory financial accounting. It has been extensively edited by Athabasca University and reflects current International Financial Reporting Standards (IFRS).

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CHAPTER 1: INTRODUCING FINANCIAL ACCOUNTING

Financial Accounting v This chapter covers the following topics: Definition of Accounting Objectives & Scope Accounting Process Accounting Concepts Accounting Conventions Classification of Accounts System of Accounting Rules of Double Entry Accounting System Introduction Accounting is a business language.

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