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Collecting Source Documents = evidence that a transaction has

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– THE NATURE OF ACCOUNTING Accounting Principles Entity

The business has a separate identity to the owner of the business. As such, the business ' transactions and books are kept separate from those of the owner. Going Concern

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UNIT 3 Financial accounting for a trading business This unit focuses on financial accounting for a trading business owned by a sole proprietor, and highlights the role of accounting as an information system. Students use the double entry system of recording financial data and prepare reports using the accrual basis of accounting.

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Accounting Winter School - Mid-way Revision and Head Start - Units

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3 & 4 Students will gain an extensive Revision and Consolidation of all Unit 3 Areas of Study including: Recording and analysing financial data; and Preparing and interpreting accounting reports.

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