



Basic Accounting: The step-by-step course in elementary accountancy

Nishat Azmat, Andy Lymer

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Basic Accounting is a complete, step-by-step course in elementary accounting. Giving clear and concise explanations of accounting principles and practice including PAYE, cashflow statements, accounting for share capital, accounting standards and non-financial reporting, it is perfect for the newcomer to basic accounting, the first-level accounting student or anybody needing to brush up their accounting skills.

No prior knowledge of bookkeeping or accounting is assumed. Clear explanations, diagrams and worked examples enable you to master the basic principles then apply them to practical examples to consolidate and test your knowledge.

Basic Accounting includes:

- Chapter 1: Introduction
- Chapter 2: Source documents
- Chapter 3: The ledger system
- Chapter 4: Balancing the cash book
- Chapter 5: Double entry theory and practice
- Chapter 6: The trial balance
- Chapter 7: Gross profit and stock
- Chapter 8: Trading and profit and loss and accounts
- Chapter 9: The balance sheet
- Chapter 10: Illustrative example
- Chapter 11: Cash and bank transactions
- Chapter 12: Bank reconciliation
- Chapter 13: The petty cash book
- Chapter 14: Credit transactions and suppliers' accounts
- Chapter 15: The accounts of credit customers
- Chapter 16: Purchases and sales returns
- Chapter 17: VAT and PAYE
- Chapter 18: Classification of ledger accounts
- Chapter 19: Final accounts of a sole trader
- Chapter 20: Interpretation of accounts
- Chapter 21: Cash flow statements
- Chapter 22: Capital and revenue expenditure
- Chapter 23: The general journal
- Chapter 24: Depreciation of fixed assets
- Chapter 25: Bad debts and provision for bad debts
- Chapter 26: Year-end adjustments
- Chapter 27: Incomplete records and single entry
- Chapter 28: Non-trading concerns and club accounts

Chapter 29: Control Accounts
Chapter 30: Partnership accounts
Chapter 31: Accounting for management
Chapter 32: Costs of production and manufacturing accounts
Chapter 33: Introduction to limited companies
Chapter 34: Accounting for share capital
Chapter 35: The final accounts of a limited company
Chapter 36: Accounting standards
Chapter 37: Non-financial reporting
Chapter 38: Computerized accounting

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