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if you read the business pages of a newspaper or if you listen to the financial news on the television or radio you will often hear terms such as liability balance sheet or earnings these terms turn up in non financial contexts as well he was more of a liability than an asset if you invest in shares have a building society account or sit on a committee of the property company which owns your apartment block you will receive financial statements every year if you are a manager in a company a hospital or a school you will

see accounting information often this very short introduction provides a guide to understanding and using accounting information christopher nobes explains the main areas of accounting work from bookkeeping and financial reporting to auditing and management accounting about the series the very short introductions series from oxford university press contains hundreds of titles in almost every subject area these pocket sized books are the perfect way to get ahead in a new subject quickly our expert authors combine facts analysis perspective new ideas and enthusiasm to make interesting and challenging topics highly readable

the material in this book is organized systematically starting from the basics of accounting financial language financial statement analysis accounting for smes the relationship between accounting and taxes and ending with future accounting trends and innovations each chapter is equipped with concept explanations practical examples case studies and implementation tips relevant to real world conditions this approach is expected to help readers not only understand the theory but also be able to apply it in making appropriate and strategic financial decisions this book also discusses the importance of financial literacy across all levels including the application of financial accounting standards for micro small and medium sized entities sak emkm the utilization of digital technology and the integration of accounting with tax policies thus this book is expected to be an applicable and useful reference in supporting transparent accountable and sustainable financial governance

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introduces the principles preparation uses and limitations of the financial statements of business entities discusses the need for financial information in decision making and the collection and processing of the information through the accounting system covers

major assets liabilities and owners equity emphasis on the particular variation and profit measurement problems associated with individual accounts presents material on the interpretation of financial statements and a brief overview of income taxation

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