

# Scribd Cape Accounting Unit 1 Notes

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this book is intended as a quick reference revision guide for aqa as accounting unit 1 introduction to financial accounting it's particularly aimed at the written questions which students often struggle on but account for about 20-25 of the exam it also contains appendices of important formats and definitions topics covered are purposes of accounting double entry book keeping the trial balance control accounts suspense accounts bank reconciliations accruals and prepayments bad debts depreciation income statement balance sheet appendices include layouts for income statement balance sheets bank reconciliations source documents diagram key definitions although mainly aimed at the aqa a level syllabus it will also have relevance for other students on other accounting courses pre a level post 16 or degree level people at work who want to know more about the finance function may also find it useful

cambridge vce accounting introduces basic concepts then builds on these until students are able to apply their skills to complex exam scenarios the highly regarded author team of vce teachers and examiners familiarise students with key accounting terminology exam language and exam style exercises and help students follow specific transactions in the accounting process through colour coded examples

for many years the accounting profession has attempted to construct a conceptual framework that logically ties together its many ideas and procedures as this systems view of accounting emerges it is important argue swanson and miller to make the distinction between opinion or personal interpretation and empirical evidence in this pioneering book they develop a coherent theory of accounting measurement based on living systems theory 1st and thus provide a fundamental framework for classifying the various accounting ideas and procedures into those that concern measurements of concrete economic processes and interpretations of those measurements writing for advanced students of accounting and finance the authors explain the distinctions among concrete abstracted and conceptual systems discuss the concept of money in terms of concrete processes and survey the connections between twenty 1st defined subsystems and accounting information systems contrary to most modern accounting theory they assert that the monetary scale is a ratio level measurement scale fully analogous to other measurement scales used by science they reject the idea that the units of the scale are variable and show that this general perception arises from the fallacy of confusing the objects being measured with the units of the measurement scale using this scale accounting s unique contribution to information processing is enabling managers and other social deciders to view the diverse matter energy forms of a complex organization as a coherent whole on the attribute specific exchange value finally swanson and miller analyze generally accepted accounting principles highlighting areas in which the distinction between interpretation and empirical evidence is blurred in practice they present an extended critique of the usefulness of such principles and propose new alternatives based on living systems theory that will improve both our understanding of accounting methods and measurements and the quality of accounting reporting numerous tables and figures enhance the presentation

written by a senior examiner ian harrison this aqa as accounting student unit guide is the essential study companion for unit 1 introduction to financial accounting this full colour book includes all you need to know to prepare for your unit exam clear guidance on the content of the unit with topic summaries knowledge check questions and a quick reference index examiner s advice throughout so you will know what to expect in the exam and will be able to demonstrate the skills required exam style questions with graded student responses so you can see clearly what is required to get a better grade

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