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Nota di contenuto	Section A :The financial accounting system 1: The need for accounting 2: Accounting for cash 3: The double entry accounting system 4: Statement of financial position and Statement of income 5: Accounting for credit transactions 6: Inventories, profit margin and gross profit ratio 7: Accruals, pre-payments, depreciation and bad debts 8: Disposal, revaluation and impairment of non-current assets Section B : Financial Statements of limited companies, sole traders, groups and partnerships 9: Accounting for limited companies 10: Incomplete records 11: Statements of cash flows 12: Accounting ratios and interpretation of financial statements 13: Consolidation of financial statements 14: Accounting for partnerships Section C : Accounting for Current assets and liabilities# 15: Bank account and bank reconciliation 16: The Journal and correction of errors 17: Control accounts 18: Accounting for sales tax (VAT) and payroll Section D : The Conceptual Framework 19: Conceptual framework of accounting 20: Revenue recognition Section E : Accounting for Non-current assets, Liabilities and Provisions 21: Accounting for tangible non-current assets 22: Accounting for intangible non-current assets and government grant 23:

Liabilities, Provisions. Contingencies and Events after the Reporting Date

Sommario/riassunto

This textbook looks at the financial accounting system; accounting for bank balances, receivables and payables; the conceptual framework; accounting for non-current assets, liabilities and provisions; and accounting for sole traders, partnerships and limited companies.