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June 2015 Q3

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FIFO \u0026 AVCO

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*Debits and Credits*

*/ Assets =*

*Liabilities + Equity*

How to Make a

Journal Entry

~~Disposals of Non~~

~~Current Assets and~~

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Apportionment  
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**calculation**

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Receivable and

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*Creating a Trial*

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**Reconciliation**

**Statements Past**

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Depreciation and  
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accounting: 1. To  
quantify items such  
as sales, expenses  
and profit 2. To  
present the

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accounts in a meaningful way so as to measure the success of the business 3. To provide information to the owner of the business and to other stakeholders

1.3 • documents processing of source documents relating to accounting

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