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Define the term Bookkeeping,
Accounting and Accountancy.

Bookkeeping: Book Keeping is a part of
Accounting and it is the process of
identifying, measuring, recording and
classifying the financial transactions.

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Accounting: Accounting is a wider concept and actually, it begins where Book Keeping ends.

Class 11 Accountancy Chapter 1 - Introduction to ...

Just like arithmetic is a procedural element of mathematics, book keeping is the procedural element of accounting.

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Figure 1 shows how an accounting system operates in business and how the flow of information occurs. People make decision Business transactions occur Accountants prepare reports to show the results of business operations

INTRODUCTION TO ACCOUNTING

General Guidance for 11th Class

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and Bank Reconciliation
Statement Depreciation, provisions and
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Exchange Rectification of Accounting

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Fixed assets: The assets which are purchased for generating income for a long period of time is called fixed assets.

Land building, plant and machinery, furniture are some of the examples.

Current assets: The assets which can be used or converted into cash within a

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period of time is called current assets.
Cash in hand, cash at bank, bills
receivable, debtors, marketable
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provided some details for Introduction to Accounting textbook. Basic Introduction to Accounting is about the purpose of accounting is to provide a means of recording, reporting, summarizing, and interpreting economic data. In order to do this, an accounting system must be designed.

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