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FINANCIAL AND ACCOUNTING POLICIES AND

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Approved by Executive Director on 1st January 2010

Endorsed by the Board of Trustees on 1st March 2010

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Book-keeping, which is also known as financial accounting, is the process of recording and summarizing financial information. Book-keeping involves the recording of transactions (e.g. sales, purchases, and expenses) which are then summarized and presented in the form of financial statements which show the overall health of the business.

What Is Accounting? | Simplified

ABC PLC is an insurance company operating in the United States. ABC PLC receives insurance premium in advance from its customers. The profit before tax of ABC PLC for the year ended 31st December 2012 is \$100,000 whereas the estimated taxable profit amounts to \$110,000 against which a current tax provision of \$44,000 (@ 40%) has been

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2 minutes of reading Elements of the financial statements include Assets, Liabilities, Equity, Income & Expenses. The first three elements relate to the statement of financial position whereas the latter two relate to the income statement.

Assets - Accounting-Simplified: Free Financial Accounting ...

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