

ACCOUNTING PROCESS

UNIT 1: BASIC ACCOUNTING PROCEDURES - JOURNAL ENTRIES

LEARNING OUTCOMES

After studying this unit, you will be able to:

- Understand meaning and significance of Double Entry System. →
- Familiarize with the term 'account' and understand the classification of accounts into personal, real and nominal. → Norm
- Note the utility of such classification and sub-classifications. Diff HF | MF
- Understand how debits and credits are determined from transactions and events. 1
- Observe the points to be taken care of while recording a transaction in the journal.

UNIT
OVERVIEW



Source
Documents

• All documents in books which contain financial records and act as evidence of transactions.

Journal Entries Mutual Fund Accounting

Stuart A. McCrary



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