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~~accounting equation cash journals general ledger and~~  
trial balances debtors creditors and petty cash journal  
debtors and creditors discount and allowances

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be able to explain the meaning of the term accounting  
ratios classify accounting ratios into profitability  
liquidity efficiency and investment ratios define  
liquidity ratios calculate liquidity ratios current  
quick explain the uses of liquidity ratios

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covers the entire cie syllabus ideally students should  
already have taken o level or igcse accounting before  
starting on as level or a level studies many do not  
have such a background and this text has such students  
in mind in the early chapters

**depreciation cambridge cie igcse accounting revision**  
Jan 06 2023 depreciation is applied to non current  
assets to represent the reduction in their value  
depreciation is the financial measure of how the value  
of an asset decreases over time the value of a non  
current asset depreciates due to wear and tear of the  
asset the asset becoming outdated or obsolete

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definition forensic accountant 1 someone whose job is  
examining financial records to help find out whether a

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