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Frank Wood and Alan Sangster, Frank Wood's Business Accounting 1, 12th Edition, © Pearson Education Limited 2012 Slide 25.1 PREPARING FINAL ACCOUNTS: ADJUSTMENTS 1. Bad Debts and Allowance for Doubtful Debts - Receivables (Debtors) 2. Depreciation - Non-current Assets 3. Prepayments and Accruals - Revenues and Expenses

PREPARING FINAL ACCOUNTS-ADJUSTMENTS

Wood, Frank. Frank Wood's business accounting, 2 / Frank Wood and Alan Sangster.—10th ed. p. cm. Includes index. ISBN 0-273-69310-7 1. Accounting, I. Title: Business accounting 2. II. Title: Business accounting two. III. Sangster, Alan. IV. Title. HF5635 .W8633 2005 657—dc22 2004061993 109876543 08 07 06 05 Typeset in 9.5/11 Spt Sabon by 35.

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