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3. Explain the importance of learning to understand financial accounting. 4. List decisions that an individual might make about an organization. 5. Differentiate between financial accounting and managerial accounting. 6. Provide reasons for individuals to be interested in the financial accounting information supplied by their employers.

This text was adapted by The Saylor Foundation under a

2 The purpose of this self study guide The purpose of this guide is to assist teachers and learners in Grade 10 - 12 to manage and provide a detailed study of the Accounting processes.

ACCOUNTING SELF STUDY GUIDE - GRADE 10 - 12

Study Guide, Chapter 3 31 Learning Objective 5: Describe a ledger and a chart of accounts. Summary A ledger is a record containing all accounts used by a company.

CHAPTER 3 ANALYZING AND RECORDING TRANSACTIONS

Financial Accounting viii 3. Posting in Ledger Accounts Debit and credit balance of all the above accounts affected through journal entries are posted in ledger accounts. A ledger is simply a collection of all accounts. Usually, this is also a continuous process for the whole

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