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1 Chapter 1 Accruals and Prepayments

Notes to teachers 1 Start with Chapter 4

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of Frank Wood's Introduction to Accounting and briefly explain to students how to record expenses and other revenues in the cash book and post entries to the general ledger. 2 Refer to Chapter 10 of Frank Wood's Introduction to Accounting and briefly explain to students the accrual concept. 3 Explain the meaning of accrued

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