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American Institute of Certified Public Accountant has defined Financial Accounting as: "the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which in part at least of a financial character and interpreting Financial Accounting - Tutorials Point - Basic Accounting Principles Business Environment 60 5 BASIC ACCOUNTING PRINCIPLES 5.0 INTRODUCTION We have studied economic activities which have been converted into business activities. In business activity a lot of "give & take" exist which is known as transaction. Transaction involves transfer of money or money's worth. Thus exchange of money, goods & services between the parties is ... (13 Basic Accounting Principles - .pdf format (National ... -

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