## Contents

	PAGE
Preface	1-5
Chapter 1  ◆ INTRODUCTION TO ACCOUNTING	1
Chapter 2  ◆ BASIC ACCOUNTING TERMS	29
Chapter 3  ◆ THEORY BASE OF ACCOUNTING	49
Chapter 4  ◆ DOUBLE ENTRY SYSTEM	64
Chapter 5  ◆ ACCOUNTING EQUATION	<i>75</i>
Chapter 6  ◆ JOURNAL	89
Chapter 7  ◆ LEDGER	128
Chapter 8  ◆ TRIAL BALANCE	143
Chapter 9  ◆ FINAL ACCOUNTS (WITHOUT ADJUSTMENT)	172
Chapter 10 ◆ FINAL ACCOUNTS (WITH ADJUSTMENTS)	198

I-8 CONTENTS

Chapter 11	PAGE
◆ DEPRECIATION	243
Chapter 12  ◆ FINAL ACCOUNTS OF COMPANIES	278