



Contents

01	Accounting and Bookkeeping Fundamentals and GST	5
02	The Double Entry System	55
03	Specialised Journals	97
04	Managing Debtors	139
05	Adjusting and Closing Entries	163
06	Statement of Cash Flows	247
07	Financial Statements, Ratios and Analysing Business Performance	293
08	Environmental Accounting and Sustainability Reporting	361
09	The Budgeting Process	377
10	Sales and Revenue Budgets	393
11	Cash Budgets	411
12	Cost Volume Profit Analysis	449
13	Product Costing Systems: The Cost Accounting Cycle	489
14	Product Costing Systems: Process Costing	521
15	Pricing Decisions & Relevant Cost Analysis	567