



Contents

BOOK ONE: FINANCIAL TRANSACTIONS, SUBSIDIARY LEDGERS AND INTERIM REPORTS

01	Accounting and Bookkeeping	5
02	Fundamentals of Accounting and GST	23
03	Cash Receipts	57
04	Cash Payments	83
05	The Double Entry System	103
06	Petty Cash	157
07	Credit Purchases and Credit Sales	181
08	Managing Debtors and Creditors	271
09	Periodic Inventory Systems	309
10	Specialised Journals	331
11	Bank Reconciliations	373
12	Special Transactions	411
13	Interim Reports	449