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1) Value of an ASSET at the present time as compared with the asset's HISTORICAL COST.
(2) In finance, the amount determined by discounting the future revenue stream of an asset using COMPOUND INTEREST PRINCIPLES.
Current Yield Annual INTEREST on a BOND divided by the market price.

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1. The accounting framework at a glance. This section summarises the main requirements for charities to produce a trustees' annual report, a set of accounts and an annual return.

Charity reporting and accounting: the essentials - GOV.UK

Definition of Per Annum Per annum means yearly or annually. It is a common phrase used to describe an interest rate. ...

Another example involves a business charging its customers 1.5% per month on any past due

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balance. The monthly rate of 1.5% can be converted to 18% per annum by multiplying the 1.5% times 12 months in a year. ...
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What does per annum mean? | AccountingCoach

Accounting definition is - the system of recording and summarizing business and financial transactions and analyzing, verifying, and reporting the results; also : the principles and procedures of this system.
How to use accounting in a sentence.

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Merriam-Webster

accounting definition: 1. the skill or activity of keeping records of the money a person or organization earns and spends...

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1.2 Development of accounting discipline 1.3

An accountant ?s job profile: functions of accounting 1.4 Utility of accounting 1.5

Types of accounting 1.5.1 Financial

accounting 1.5.2 Management accounting 1.5.3

Cost accounting 1.5.4 Distinction between

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financial and management accounting 1.6
Summary 1.7 Keywords 1.8 Self assessment
questions

INTRODUCTION TO ACCOUNTING

1.2 Branches of Accounting There are seven branches of accounting:-a) Financial Accounting: This is called original accounting, which is mainly confined to the preparation of financial statement for the various concern parties and financial institutions. b) Cost Accounting: The process of accounting for cost which begins with the recording of income

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Unit - 1 : Introduction to Cost Accounting

Accounting (ACCG) definition: A systematic way of recording and reporting financial transactions for a business or organization.

3. Accounts payable (AP) Accounts payable (AP) definition: The amount of money a company owes creditors (suppliers, etc.) in return for goods and/or services they have delivered. 4. Assets (fixed and current) (FA, CA)

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