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this 13th edition introduces learners to general accounting principles and the disclosure requirements of company financial statements in this comprehensive and up to date publication principles are illustrated through questions and solutions the learner s understanding of principles is gradually broadened by an increase in the degree of difficulty of the questions that are asked self study is actively encouraged by the inclusion of questions for which the solutions are available to prescribing institutions only changes brought about by new accounting standards issued as a consequence of the south african institute of chartered accountants improvement of accounting standards project have once again been incorporated in this latest edition accounting standards is intended to satisfy the specific requirements of learners and to reduce the workload of educators

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