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# Financial Accounting N4

## Module 1 – Revision with regard to accounting principles

### ACCOUNTING THEORIES, PRINCIPLES AND CONCEPTS

The following concepts are used in accounting:

- Assets;
- Owner's equity;
- Capital;
- Liabilities
- Expenses; and
- Income.

Module 1 – Revision with regard to accounting principles (continued)

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**Guillaume Favre**



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## **Table of Contents Financial Accounting N4 Study Guide Pdf Download**

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  - The Rise of Digital Reading Financial Accounting N4 Study Guide Pdf Download
  - Advantages of eBooks Over Traditional Books
2. Identifying Financial Accounting N4 Study Guide Pdf Download
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Financial Accounting N4 Study Guide Pdf Download
  - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Accounting N4 Study Guide Pdf Download
  - Personalized Recommendations
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  - Participating in Virtual Book Clubs
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  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
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  - Carving Out Dedicated Reading Time
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