

**HANDS
ON!**
Study Guide

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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 - 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
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 - User-Friendly Interface
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 - Minimizing Distractions
 - Managing Screen Time
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 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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