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1.2 Purposes of accounting: 1. To quantify items such as sales, expenses and profit 2. To present the accounts in a meaningful way so as to measure the success of the business 3. To provide information to the owner of the business and to other stakeholders 1.3  documents processing of source documents relating to accounting transactions

AS Unit 1 Introduction to Financial Accounting  
This book is intended as a quick reference revision guide for AQA AS Unit 2: Financial and Management Accounting. It's particularly aimed at the written questions, which students often struggle on, but account for about 20-25% of the exam. It also contains appendices of important formats, ratios and definitions.

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I do AQA Accounting aswell, for ACCN3 and ACCN4 I would suggest the AQA A2 Accounting textbook by David Cox and Michael Fardon. It is quite good for explaining most layouts however it does lack in certain places such as Manufacturing accounts in my opinion.

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