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Page 28/38

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Most businesses will use a system known as ‘ double entry bookkeeping ’ to manage their finances. This means that every transaction will be entered into your accounting records twice — once as a debit [Dr] entry and once as an equal and opposite credit [Cr] entry.

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What is bookkeeping? (Introduction, basics and concepts ...

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Bookkeeping is all about recording of
financial transactions especially in
businesses. It is part of the process of
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information to a variety of users, including investors, creditors ...

Accounting - Wikipedia

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