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Frank Wood and Alan Sangster, Frank Wood's Business Accounting 1, 12th Edition, © Pearson Education Limited 2012 Slide 25.1 PREPARING FINAL ACCOUNTS: ADJUSTMENTS 1. Bad Debts and Allowance for Doubtful Debts – Receivables (Debtors) 2. Depreciation – Non-current Assets 3. Prepayments and Accruals – Revenues and Expenses

PREPARING FINAL ACCOUNTS: ADJUSTMENTS

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