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page of the answer sheet. 2 Answer any one out of the following questions in about 40 to 60 words. (a) Distinguish between book keeping and accountancy. (See Lesson-1 (b) State Business Entity Concept. (See Lesson-2) Answer any one out of the following questions in about 40 to 60 words. (a) Make a format of journal. (See Lesson-6) (b)

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Communication: The economic events are identified, measured and recorded in such a manner that necessary information is generated and communicated in a certain form to management and other internal- external users of information. The financial information is regularly communicated through accounting reports. Organisation: refers to a business enterprise whether for profit or not for profit motive.

### Accounting: Basic Accounting: Identification, Measurement ...

Module 2: Accounting Terms, Accounting Equation and Journal: 6 Marks. Approach This module had been designed to familiarise the students with different accounting terms, accounting equation and journal approach to accounting. This will enable them, i) to prepare Accounting equation. ii) to make journal entires for business transactions.

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