

# Manual Bookkeeping 1 Balance Sheet

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The balance sheet. In Chapter 4: Format of financial statements. Manual of Accounting - UK GAAP: 2012.

Author: UK Accounting Consulting Services

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2.7 General Ledger Accounts - Balance Sheet Accounts. but where separate accounting is required. These accounts should not have manual journal entries made to it.

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Double-entry bookkeeping, statement and balance sheet; 7 Cotrugli wrote the first manual on a double-entry bookkeeping system in his 1458 treatise

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