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This book has been devised to enable students to attain knowledge and understanding in carrying out cash and credit transactions in accounting. It has been structured into a number of parts to enable students to undertake a particular topic to meet their specific needs. Whilst the book centres on the two main topics of Recording and Accounting for Cash and Credit Transactions, other topics, such as Introduction to double entry have been included, since competence is needed in the double entry system of book-keeping when undertaking accounting transactions. Each chapter in the book includes 'Student Activities' to enable students to assess their progress. Practice assessments have been devised to simulate the AAT Central Assessments and the ACCA Multi-choice assessments. These are designed for the student to gain a valuable indication as to their competence and readiness for undertaking either the AAT or ACCA assessments. Transaction Accounting for NVQ Level 2 is suitable for students studying the following courses: the Lead Body for Accounting NVQ Level 2, AAT Foundation NVQ Level 2, AAT Diploma in Accounting (for non-UK students), ACCA Accounting Technician Certificate and Edexcel Accounting at NVQ Level 2. It is also ideal for other accounting courses where a basic book-keeping knowledge and understanding is required.

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