Input	Process		Output	
	Record	Action	Financial statement	Its Purpose
Transactions	1 Bills	Collect & Classify	Income statement Income- Expenses	Profitability Income
	2 Day books	Record		Expenses
	3 Accounts	Post Double entries	Balance Sheet A = C+L	Solvency Assets
	4 Trial Balance	List Balances		Capital
	5 Final	Analyze	Cash flow Statement	Liquidity

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