

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