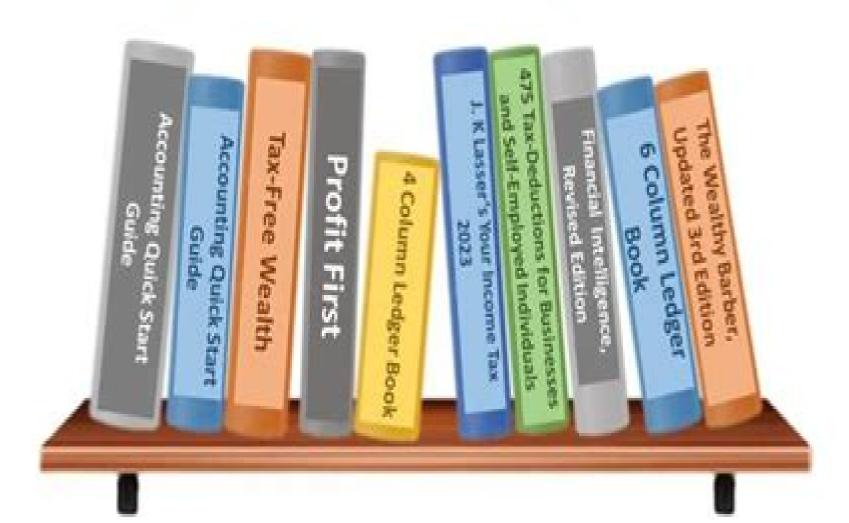
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books preparation developing to the preparation of statement of results Further the book exposes its users to all statutory requirements of business on accounting and financial statements The book not only teaches book keeping and accounting records preparation but also exposes users to the various financial statements that can be fashioned out from those records for use in evaluation of stewardship in financial management in evaluating business performances and for statutory purposes It dwells extensively on business performance measurement through accounting ratios analysis The book Book Keeping and Accounting Knowledge BKAK avoids those intricate methodologies associated with Preparation of Miscellaneous Accounts like Hire Purchase Account Mines and Farmers Account Voyage Account Containers Account Professional Account Branch and Departmental Accounts Bankruptcy liquidation and Receivership Accounts and many other account in that category These had been deferred to a second edition in the future Such accounts may be burdensome for non accounting executives However a good attempt was made in the book to introduce users to the accounts of partnership business as that would be of interest to non accounting professionals as well as to Accounting Practitioners In the concluding chapter of the book a very vital and useful aspect of Book Keeping and Accounting Knowledge was extensively exposed This is the design of Accounting Classifications and Coding System Chapter 16 exposes users of the book to the methodology of designing codes for ascertaining and recording Costs and Revenue Income Assets and Liabilities Finance codes were also designed for all possible Costs Centers Revenue or Income Centers and all activities of operation The Classification and Codling System will be found very elaborate flexible adaptable and simple It is a plus for Book Keepers Accountants Computer Programmers and even to a simple Sole Business executives Vital and useful information are contained in the appendices Appendix A shows sample of Financial Statements required by Law to be laid annually before Shareholders while Appendices B and C show the form and Contents of Companies Financial Statement as demanded by Sections 378 to 390 of the Companies and Allied Matters Act 2020 Appendix D is a sample format of an abridged Financial Statement for Publication demanded by the First Schedules to the Companies and Allied Matters Act 2020 This is expected to be displayed at the Company's Principal Office Address and its other branches Appendix E is a full copy of the Partnership Deed Agreement of AOOO Associates Enterprise a firm in which the author of this book is a Managing Partner These appendices are reproduced from their original sources for convenient references The author particularly thanks the Partners of AOOO Associates for the consent to use its materials Concluding let me state that the making of the 1st edition of this book is through the inspiration of the almighty God The thoughts the ideas the scripts the computations and displays in the book are entirely the responsibility of the author The Code of Federal Regulations of the United States of America ,1984 The Code of Federal Regulations is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government **Resolution Trust Corporation's Asset Disposition Policies** United States. Congress. House. Committee on Banking, Finance, and Urban Affairs. Subcommittee on General Oversight and Investigations, 1992 Global

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