

# Fundamental Accounting 9e

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**Author/Editors:** Muriro, E (General Editor);  
 Arendse, R; Coetzee, A (Co-Authors)  
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## About this Publication:

Fundamental Accounting presents basic, yet essential knowledge required for first-year Financial Accounting courses at universities and universities of technology. This ninth edition builds on the excellent foundations of previous editions, including updated legislative compliance chapters aligned to the Companies Act 71 of 2008 and IFRS updates to chapters and the questions that are affected by the discontinuation of cheques. These changes especially impact Chapter 11, but will also see smaller amendments in the other foundational chapter leading to the main chapter on cash transactions an updated chapter on the framework of accounting with exam-standard questions added, along with illustrative examples to guide your approach in answering questions.

This book's easy-to-understand presentation of complex accounting concepts and principles, its logical, conceptual approach and numerous working examples make the content accessible and the study of Accounting less intimidating. Excel with Fundamental Accounting – your first step to success and a solid foundation for further studies in Accounting.

### Key features:

- Comprehensive questions and fully demonstrated solutions at the end of every chapter. Many questions have been updated to account for the amendment in the VAT rate
- Over 500 questions, ranging from introductory to more complex levels
- Solutions to the questions in the textbook
- PowerPoint® slides and theory-based concept tests for each chapter are made available to lecturers at prescribing institutions.

**Contents Include:**

1. The exciting world of accounting
2. The environment of accounting
3. Concepts of accounting
4. Accounting as a system
5. Fundamentals of the recording process
6. Expanding the set of accounts
7. The general ledger and general journal
8. The framework for the preparation and the presentation of financial statements
9. Inventory systems
10. Value -added tax (VAT)
11. Cash transactions
12. Credit transactions
13. Non-current assets
14. Year-end adjustments
15. Financial statements
16. An introduction to companies
17. Share capital
18. Assets and liabilities
19. Minimum disclosure requirements
20. Statement of cash flows
21. Non-business organisations and incomplete records
22. Partnerships
23. Close corporations (CC)
24. Analysis and interpretation of financial statements
25. Planning and budgeting

**Of Interest and Benefit to:**

- First-year students at universities, universities of technology and
- Private HE institutions
- Financial accounting short courses