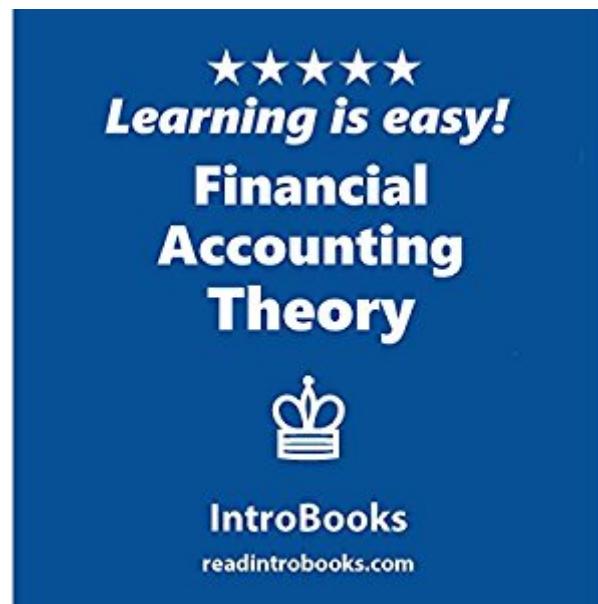


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Financial Accounting Theory



Synopsis

Financial accounting, commonly known as book keeping, is one of the oldest practices of business management. Financial accounting dates from the medieval ages when one of the first banking houses gained importance. The first bankers wanted an organized approach to maintain accurate records, to be referred in the future, of the financial transactions of the business. Historically accounting methods go back to ancient times when accurate records were required to be maintained.

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