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and Accounting Standards	
Financial Reporting and Accounting Standards, Kieso Weygandt Warfield IFRS Edition -Third EditionChapter 11 Financial Accounting	
IFRS - IAS 1 - Presentation of Financial StatementsTemporary vs. Permanent Tax Differences in Financial Accounting Financial Accounting (Chapter 7)- Financial Assets Financial Accounting Ifrs Edition Chapter	
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After studying this chapter, you should be able to: 1 Explain what an account is and how it helps in the recording process. 2 Define debits and credits and explain their use in recording business transactions. 3 Identify the basic steps in the recording process. 4 Explain what a journal is and how it helps in the recording process.

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