

Financial information is entered into the accounting system

- Details of sales, purchases, receipts, payments and other transactions or adjustments are entered into the accounting system. This may be in the form of a manual journal entry or by entering other relevant information (eg raising a sales invoice) which the accounting system can use to automatically process entries into the appropriate ledger accounts.

Ledger accounts and other records are updated

- Through a process of double entry, the ledger accounts are automatically updated based on the information entered into the accounting system.
- Other records, such as the individual lists of receivables or payables, are updated simultaneously.

Trial balance

- The year-end trial balance should be produced to allow verification of the ledger balances. This might include identifying exceptional items (eg very large or very small amounts, expense accounts showing as credit balances, etc), identifying any suspense accounts to be cleared and posting any year-end journal entries (eg closing inventories, irrecoverable debts, etc).

Financial statements

- Ledger accounts are closed off and year-end financial statements are produced.

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ACCA Paper P2 - Corporate Reporting (GBR) Practice and Revision Kit BPP Learning Media, 2010-01-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher P2 is a very challenging paper which builds on the knowledge and skills acquired at earlier levels in the preparation and analysis of financial reports for single entities and groups It takes these areas to a higher level putting into context the role of the accountant as a professional steward and adviser who is responsible to the stakeholders of an organisation It has five main sections 1 Regulatory and ethical framework and current issues 2 Reporting the financial performance of entities 3 Group financial statements 4 Specialised entities 5 Analysis of the financial performance of entities The main new topics introduced at this level relate to group accounts but other topics are tested with a different emphasis and in more depth than at the Fundamentals Level We provide material for both International and UK streams Question practice is essential for all papers but for P2 there is a strong fear factor Questions look intimidating and it is only once you get into the detail that you realise that there are easy marks and more complicated parts that are not essential to get a pass Our practice and revision kit follows the order of the text and there are a large number of questions on all syllabus topics Our kit gives ample opportunity to practice the long 50 mark case studies which will be the compulsory Section A question in the exam Three mock exams including the December 2007 exam also reflect this format As a gentle introduction to many of the topics there are preparation questions giving instructions in basic techniques Most questions have marking schemes so that you can see that the examiner awards marks for these techniques BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise in ACCA exams

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web 415gm 40mm 1 6ins 51mm 2ins 422gm 422tgm 63 5mm 2 5ins 700gm 4gm 60mm 2 36ins 76mm 3ins 4tgm 4 4gm rad 4 4tgm rad 4 4twgm rad 76mm 3ins 4 4tw2gm rad 102mm 4ins 6tg2am 6twgm 127mm 5ins the dry part of the system should be insulated to avoid excessive heat loss to the engine compartment

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web components used in the generator set are selected based on seamless design integration to provide the optimum performance the generator set is fully assembled at a caterpillar facility following our quality guidelines each generator set package is tested before leaving the caterpillar facility

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web the diagrams that follow apply to the sr4 generators and the sr4b generators except for the sr4b used with 3500 engines

note diagrams for the sr4b used with 3500 engines appear later in this manual i01318051 main stator and voltage sensing lead connections all except sr4b for 3500 engines smcs code 4453 12 lead wye and