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To learn a foreign language like Accounting, you need quite a bit of practice in the basic foundations (grammar, syntax, idioms, etc.). This material is absolutely essential for being able to read and to understand books written in the language (in our case, financial statements.).

*Financial Accounting | Explanation | AccountingCoach*

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**CHAPTER 1: INTRODUCING FINANCIAL ACCOUNTING**

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Financial Accounting Fundamentals, Ch. 1, Wild, 2009. Page 1  
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