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Author(s): David Cox This text for the AAT Advanced Diploma in Accounting (Level 3) accompanies the Tutorial.. Ideal for revision, it contains practice chapter-based activities, practice assessments and answers.

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2 Level 1 Accounting Learning Workbook Activity 2B – Transactions (p. 12) 1. Sam's Spa Assets Liabilities Equity Bank Accounts receivable Equipment Accounts payable Loan Capital a +2 000 +2 000 b +120 +120 c +380 –380 d –270 –270 e –450 –400 –50 f +140 +140 g +2 000 +2 000

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