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**the student's understanding of the basic principles of book keeping and financial accounting. It's simple, straight forward, step by step approach is ideal for helping students to maximise their chances of exam success. The text satisfies the requirements for most book keeping/ accounting courses at levels 1, 2, 3 particularly, OCR, City and Guilds, IAB, AS and A level Accounting, AAT financial accounting level 2 units 1-3 and level 3 unit 5. It is also a very good complementary text for students in higher education. There is a Lecturer's Supplement that goes with the textbook. This contains questions and answers for additional activities, multiple choice questions, exam style activities and also answers to some text activities. The Journal of Education Industrial Education Our Paper**