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
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Pearson Education & Pearson Education, Financial ... About the author (s) Frank Wood is the world's best-selling author of accounting textbooks. David Horner is Head of Critical Thinking at Colchester Sixth Form College.

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1 Explain the rules of double entry and the accounting equation – students to make notes. 2 Demonstrate the effect on the accounting equation of some simple transactions, students making notes. 3 As a class, work through the worked examples in Section 6.7 (pages 64 – 68).

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