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accounting system in which every transaction or event changes at least two different nominal ledger accounts.. Daybooks. A daybook is a descriptive and chronological (diary-like) record of day-to-day financial transactions; it is also called a book of original entry.

Bookkeeping - Wikipedia

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AEC (Attestation d'études collégiales) - Dawson College

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The problem of management bias in accounting estimates: An ...

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