

TOPIC 10

[week 13]

CONTROL

MECHANISMS

LEARNING OUTCOMES

Upon completion of the lecture, the students should be able to:

- Understand how control mechanism that are the sales ledger and the purchase ledger can be useful in accounting for control purposes.
- Understand the reasons for Suspense account and how it is used for accounting purposes.

Week 14

REVISION

EDUCATION BEYOND BORDERS

REFERENCES

Wood, F. & Sangster, A. [1996]. **Business Accounting 1**. 7th edition, London: Pitman Publishing.



Horngren, Harrison, Best, Fraser & Izan [1997]. **Accounting**. 2nd edition, Australia: Prentice Hall.