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Define the term Bookkeeping, Accounting and Accountancy. Bookkeeping: Book Keeping is a part of Accounting and it is the process of identifying, measuring, recording and classifying the financial transactions. Accounting: Accounting is a wider concept and actually, it begins where Book Keeping ends.

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Std. XI: Book Keeping and Accountancy i. It is the method of recording day to day business transactions. ii. It records financial transactions only. iii. Transactions recorded for a specific period are presented for future reference. iv.

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