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# BASIC FINANCIAL STATEMENTS

## Interpret basic financial statements.

### DETAILS

This is a PSETA accredited short course aligned to the Unit Standard **117156**, NQF Level **4**, credits **4**.

### OBJECTIVES

Learners who achieve this unit standard are able to interpret an income and expenditure statement and use information in the statement to make a financial decision.



### OUTCOMES

- Analyse the basic elements of an income and expenditure statement.
- Analyse the basic elements of a balance sheet.
- Compile a personal assets and liabilities statement.
- Use the evidence in financial statements to make a financial decision.

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