

## Financial Accounting An Introduction To Concepts Methods

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Financial accounting is charged with the primary responsibility of external reporting.

## INTRODUCTION TO ACCOUNTING

1) Financial Accounting: It is that subfield/Branch of accounting which is concerned with recording of business transactions of financial nature in a systematic manner, to ascertain the profit or loss of the accounting period and to present the financial position of the Business.

## INTRODUCTION TO FINANCIAL ACCOUNTING AND ITS TERMS JKSSB

Week 1: Introduction Course Objectives 1 Evaluate the four key financial statements relative to accounting standards and principles. Knowledge, Skills, and Abilities

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Evaluate business operations through the review of financial statements. Apply the accounting equation to business organizations. Apply accounting concepts and principles to prepare and analyze financial statements.

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- Accounting is a principal means of communicating financial information to outsider.
- AAA (American Accounting Association) states that “ essentially accounting is an information system ” .
- Accounting system process business transactions to provide information to interested parties.

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Week 2: Lesson TABLE OF CONTENTS An Information System Introduction

Accounting is an information system. Its purpose is to process business transactions into communicable business reports, which are called financial statements. The system includes a number of steps that are referred to as the accounting cycle.

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The course is designed for those who have already completed an introductory course in financial accounting and need to refresh their understanding. It will suit those looking to take an intermediate or advanced financial accounting course in the future, dealing with business groups, M&A, and consolidation.

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