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In doing so, we describe business stakeholders and how businesses add value for their customers (you). We conclude the chapter by discussing the role of accounting in business, including financial statements, basic accounting concepts, and how to use financial statements to evaluate a business's performance. The Nature of Business

Chapter 1 The Role of Accounting in Business

alternative courses of action. It means that accounting collects financial information for the various users for taking decisions and tackling business issues. Accounting in itself cannot create wealth though, if it produces information which is useful to others, it may assist in wealth creation and maintenance. (ii) Accounting as a profession

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CHAPTER 1: INTRODUCING FINANCIAL ACCOUNTING

Understanding Business Operations Accounting System Financial Accounting System (preparation of four basic financial statements). Managerial Accounting System (preparation of detailed plans, forecasts and reports). External Decision Makers (investors, creditors, suppliers, customers, etc.). Internal Decision Makers (managers throughout the ...

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governance role of publicly reported financial accounting information. Financial accounting information is the product of corporate accounting and external reporting systems that measure and routinely disclose audited, quantitative data concerning the financial position and performance of publicly held firms.

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