

OBJECTIVES OF ACCOUNTING

The primary objectives of accounting are to:

- maintain records of business
- calculate profit or loss
- depict the financial position
- make information available to various groups and users

MEANING OF ACCOUNTING

Accounting is a process of identifying, measuring, recording the business transactions and communicating thereof the required information to the interested users.

INTRODUCTION TO ACCOUNTING

ROLE OF ACCOUNTING

Accounting is not an end in itself. It is a means to an end. It plays the role of a:

- Language of a business
- Historical record
- Current economic reality
- Information system
- Service to users

ACCOUNTING AS A SOURCE OF INFORMATION

Accounting as a source of information system is the process of identifying, measuring, recording and communicating the economic events of an organisation to interested users of the information.

Accounting plays a significant role in society by providing information to management at all levels and to those having a direct financial interest in the enterprise, such as present and potential investors and creditors. Accounting information is also important to those having indirect financial interest, such as regulatory agencies, tax authorities, customers, labour unions, trade associations, stock exchanges and others

Accounting An Introduction

RD Boyd



Accounting An Introduction:

Accounting: An Introduction, 6/E Peter Atrill, Eddie McLaney, David Harvey, 2014-08-28 Accounting an introduction by Atrill provides a clear and approachable introduction to accounting and finance for those seeking to understand the main concepts and their practical application to good decision making *FINANCIAL ACCOUNTING* G. Peirson, Alan L.

Ramsay, 2008 **Financial Accounting** Aidan Berry, 1999 This text is aimed at first year business students and is based around the needs of users of accounting information It builds from definitions through to an understanding of accounting statements their uses and their limitations *Financial Accounting* Jacqui Kew, Alex Watson, 2017 Financial Accounting an introduction offers CA stream students a strong conceptual framework in preparation for further studies in Accounting while teaching non CA stream students financial literacy a skill that will benefit them in both their personal and professional lives

Financial Accounting Harold Bierman, Allan Richard Drebin, 1968 *Financial Accounting* Graham Peirson, Alan Ramsay, 2003 *Financial Accounting: An Introduction to Concepts, Methods and Uses* Clyde P. Stickney, Roman L. Weil, Katherine Schipper, Jennifer Francis, 2009-02-25 This widely respected financial accounting text captures the predominant market share among graduate MBA and higher level undergraduate programs With great clarity it presents both the basic concepts underlying financial statements and the terminology and methods that allow students to interpret analyze and evaluate actual corporate financial statements Its complete integration of International Financial Reporting Standards inclusion of the latest developments on Fair Value Accounting and coverage of the Codification of US GAAP makes this edition the essential text for global financial reporting and management Important Notice Media content referenced within the product description or the product text may not be available in the ebook version *Accounting* E. J.

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Online Course Pack Eddie McLaney, 2004-11 This multipack consists of McLaney Accounting An Introduction 2nd Edition ISBN 0273655507 plus access to the McLaney Accounting An Introduction OneKey online resources This successful text provides a comprehensive yet balanced introduction to financial accounting management accounting and the basics of financial management The text is specifically designed for non specialist students explaining the fundamental principles clearly and concisely whilst showing how accounting information can be used to make decisions in a real business context

Financial Accounting Pauline Weetman, 2011-08-01 This work provides a first course in financial accounting based on the ASB s conceptual framework The Statement of Principles which ensures that practical learning is underpinned by solid

theoretical understanding *Financial Accounting* Sharyll A. Plato,1990-02 **Accounting** Jean Elizabeth Myburgh,2016
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fundamental learning resource and introduction to the field *Accounting* Peter Atrill,2006 Accounting an introduction 3rd
edition covers the principles of financial accounting management accounting and financial management emphasising the
practical application and interpretation of information for real world decision making without theoretical or technical data
 Accounting John Dunn,1992 **Financial Accounting: An Introduction** Jake Collins,2022-09-20 Financial accounting
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and reporting the transactions of a business These statements include cash flow statement income statement and balance
sheet The Income Statement of a company is its net income for a certain period of time It is the total revenue of a company
minus its total expenses Balance sheet shows what a company owns and owes in forms of assets and liabilities A cash flow
statement is a detailed document which shows a company s debts and incomes over a specific period of time These financial
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