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1.1 Making Good Financial Decisions about an Organization LEARNING OBJECTIVES At the end of this section, students should be able to meet the following objectives: 1. Define "financial accounting." 2. Understand the connection between financial accounting and the communication of information.

### **This text was adapted by The Saylor Foundation under a**

Financial Accounting Fundamentals, Ch. 1, Wild, 2009. Page 10 Think Energizer Bunny, it keeps going and going. ii. Monetary Unit Assumption We can express transactions and events in monetary, or money units. Money is the most common denominator in business.

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### **Accounting Principles: A Business Perspective, Financial**

Financial Accounting vi Objectives and Scope of Accounting Let us go through the main objectives of Accounting: To keep systematic records: Accounting is done to keep systematic record of financial transactions. The primary objective of accounting is to help us collect financial

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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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1-2 Student Study Guide for Intermediate Accounting, 9th Edition 5. (S.O. 4) The challenges facing financial accounting are the following: a. Non-financial measurements such as customer satisfaction indexes, backlog information, and

### **1 Financial Accounting and Accounting Standards**

1.5.1 Financial accounting As mentioned earlier, financial accounting deals with the preparation of financial statements for the basic purpose of providing

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## **Financial Accounting Workbook (Version 1.0) Tony Bell**

Basic Financial Accounting Syllabus Content Accounting systems “ 20% ... 1. Financial statements are produced to give information to the users. As mentioned earlier the most important financial statements are the income statement and balance sheet. These are prepared under the separate entity concept.

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