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The financial literature classifies accounting into two broad categories, viz, Financial Accounting and Management Accounting. Financial accounting is primarily concerned with the preparation of financial statements whereas management accounting covers areas such as interpretation of financial statements, cost accounting, etc.

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The text covers all of the topics normally found in an introductory financial accounting (principles of accounting I) text. The table of contents essentially mirrors the table of contents found in the leading texts in this field.

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Financial Accounting Fundamentals, Ch. 1, Wild, 2009. Page 4 IRS who requires organizations to file accounting reports in computing taxes. Utility boards use accounting information to set utility rates. g. Voters, Legislators, and Government Officials Use accounting information to monitor and evaluate government receipts and expenses. h.

### **CHAPTER 1: INTRODUCING FINANCIAL ACCOUNTING**

Introduction to Accounting I Lecture Notes Page 4 of 20 ASSET = DEBIT LIABILITY = CREDIT OWNERâ€™S EQUITY = CREDIT Drawing â€“ Debit Expenses â€“ Debit Revenue â€“ Credit Chapter 3 Starting the Accounting Cycle for a Service Business NOTE: Be sure to read the chapter carefully and work through the exercises and examples given in the textbook.

## **INTRODUCTION TO ACCOUNTING ACNT 1303 Lecture Notes**

Basic Accounting Principles Business Environment 60 5 BASIC ACCOUNTING PRINCIPLES 5.0

INTRODUCTION We have studied economic activities which have been converted into business activities. In business activity a lot of give & ... to continue indefinitely and the financial and accounting policies are followed to maintain the continuity of the ...

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