

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

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Weil, Katherine Schipper, Jennifer
Francis**

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** Pauline Weetman, 2006 This revised and fully updated edition continues to provide students with a clear and well structured introduction to financial accounting This edition retains all of the classic features that have contributed to the book s success particularly its clarity of expression within a sound conceptual framework There is a strong emphasis on the why rather than simply the what and how *Financial Accounting* Harold Bierman, Allan Richard Drebin, 1968 **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** 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. McLaney, Edward J. McLaney, Peter Atrill, 2010 Accounting An Introduction is renowned for its clear accessible and uncluttered style It provides a comprehensive introduction to the main principles of financial accounting management accounting and the core elements of financial management With a clear and unequivocal focus on how accounting information can be used to improve the quality of decision making by managers combined with a strong practical emphasis this book provides the ideal grounding for a career in management Accounting Jean Elizabeth Myburgh, 2016 **Accounting** Jean Elizabeth Myburgh, 2018 **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

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Table of Contents Accounting An Introduction

1. Understanding the eBook Accounting An Introduction
 - The Rise of Digital Reading Accounting An Introduction
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting An Introduction
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting An Introduction
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting An Introduction
 - Personalized Recommendations
 - Accounting An Introduction User Reviews and Ratings
 - Accounting An Introduction and Bestseller Lists
5. Accessing Accounting An Introduction Free and Paid eBooks
 - Accounting An Introduction Public Domain eBooks
 - Accounting An Introduction eBook Subscription Services
 - Accounting An Introduction Budget-Friendly Options
6. Navigating Accounting An Introduction eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting An Introduction Compatibility with Devices
 - Accounting An Introduction Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting An Introduction
 - Highlighting and Note-Taking Accounting An Introduction
 - Interactive Elements Accounting An Introduction

8. Staying Engaged with Accounting An Introduction
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting An Introduction
9. Balancing eBooks and Physical Books Accounting An Introduction
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting An Introduction
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting An Introduction
 - Setting Reading Goals Accounting An Introduction
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting An Introduction
 - Fact-Checking eBook Content of Accounting An Introduction
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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