

Tutorial 1 Introduction to Accounting

Learning Outcomes:

1. To define financial reporting – recording, analyzing, and summarizing financial data.
 2. To identify the users of financial statements and state and differentiate between their information needs.
 3. To identify the purpose of each of the main financial statements.
 4. To describe the duties and responsibilities of directors and other parties covering the preparation of the financial statements.
 5. To analyze the role of International Financial Reporting Standards.
 6. To distinguish the role of the regulatory system including the roles of the IFRS Foundation (IFRSF), the International Accounting Standards Board (IASB), the IFRS Advisory Council (IFRS AC) and the IFRS Interpretations Committee (IFRIC).
-

TASK1.

1. What is accounting? Why is accounting so important?
2. The objectives of accounting?
3. Who are the users of accounting information?
4. **TRUE/FALSE**
 - a) Primary users of financial accounting information are accountants.
 - b) Financial accounting information users need reports about the economic activities and condition of businesses.
 - c) The primary role of financial accounting is to determine the amount of taxes a business will be required to pay to taxing entities.
 - d) Investors use only financial accounting reports as the source of information to base all of their investment decisions.
 - e) Financial accounting provides information to all users, while the main focus for managerial accounting is to provide information to the management.
 - f) The directors of a company are responsible for the preparation of the financial statements of a company.

5.How could financial accounting be different from management accounting?

	Management Accounting	Financial Accounting
Primary users		
Purpose of information		
Focus and time dimension		
Type of report		
Verification		
Scope of information		

Nfinancial Accounting Question Papers 2memorandum

Michael Brown



Nfinancial Accounting Question Papers 2memorandum:

ACCA Approved - F3 Financial Accounting (September 2017 to August 2018 exams) Becker Professional Education,2017-04-15 ACCA Approved and valid for exams from 01 Sept 2017 up to 31 August 2018 Becker s F3 Financial Accounting Revision Question Bank has been approved and quality assured by the ACCA s examining team **PGT Commerce Question Bank - Financial Accounting for DSSSB, KVS, NVS, H-TET and Other Teaching Examination** Dheeraj K. Singh, Questions, Exercises and Problems in Financial Accounting David Kolitz,D. L. Kolitz,2010-06 Divided into a selection of questions exercises and problems this workbook will help keep accountants on top of current international economic affairs The questions are multiple choice and ensure understanding of a topic before moving onto the exercises and problems The exercises can be used to develop proficiency in a topic where students are expected to reach the standard of the problems and the problems are longer and more complex in nature requiring an in depth understanding of the topic Combined this complete approach provides a full view of the up to date requirements of the International Financial Reporting Standards Principles of Financial Accounting Semester I : For B.Com. Students as per Panjab University Syllabus M C Shukla, S C Gupta & T S Grewal, This book has been primarily designed to meet the needs of B Com first semester students for the Panjab University Chandigarh It comprehensively covers the major course namely Principles of Financial Accounting The book acquaints the students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions Topics like Financial Accounting Standards Financial Statements Branch Accounting Departmental Accounts Consignment Accounts Joint Venture Accounts Partnership Accounts and Royalty Accounts have been aptly discussed in a lucid manner Financial Accounting Rajasekaran V.,2011-09 2025-26 UPSC EPFO Study Material and Question Bank. YCT Expert Team , 2025 26 UPSC EPFO Study Material and Question Bank 144 295 E This book contains the Study Material and Objective Types Question and Answers Financial Accounting by Dr. S. K. Singh Dr. S. K. Singh,2021-12-02 1 Accounting Meaning and Scope 2 Accounting Principles Concepts and Conventions 3 Double Entry System 4 Recording of Transactions Journal Ledger and Trial Balance 5 Sub division of Journal Subsidiary Books i Cash Book ii Other Subsidiary Books 6 Final Accounts with Adjustments 7 Accounting Standards 7 A Detailed Study of Accounting Statndards 6 and 10 8 Branch Accounting 9 Departmental Accounting 10 Royalty Accounts 11 Accounting of Non Trading or Not for Profit Organisations Institutions 12 Joint Venture Accounts 13 Consignment Accounts 14 Investment Accounts 15 Dissolution of a Partnership Firm I 16 Dissolution of a Partnership Firm 2 17 Dissolution of a Partnership Firm 3 18 Amalgamation of Partnership Firm 19 Sale of Partnership Firm Conversion into Company 20 Revenue Recognition AS 9 21 Depreciation 22 Computerised Accounting Sysytem CAS Chapterwise Very Short Answer Type Questions **Oswaal CBSE Sample Question Papers Class 11 Accountancy Book (For 2024 Exams) | 2023-24** Oswaal Editorial Board,2023-08-30 Description of the product Fresh Relevant with 2024 CBSE SQP Fully Solved Analysed Score Boosting Insights with 500

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