

CAPE ACCOUNTING UNIT 1

FINANCIAL ACCOUNTING

TEACHER: Mr E. Tucker

CLASS NOTES (1)

Topic: What is financial Accounting?



Financial accounting is a specific branch of accounting involving a process of recording, summarizing, and reporting the myriad of transactions resulting from business operations over a period of time – usually one year. Financial accounting keeps track of a company's financial transactions. It is an information service that focuses on the preparation of accounting information for external users mainly. It is guided by generally accepted accounting principles (GAAPs). It is historical in nature and reports accounting information about the entire business rather than on its parts. Its focus is also on the generation of financial numbers using standardized guidelines. The transactions are recorded, summarized, and presented in financial reports or financial statements such as income statements or balance sheets.

Financial Reporting: Financial reporting is a broader concept than financial statements. In addition to the financial statements, financial reporting includes the company's annual report to stockholders, its annual report to the Securities and Exchange Commission (Form 10-K), its proxy statement, and other financial information reported by the company.

Financial Accounting vs. "Other" Accounting: Financial accounting represents just one sector in the field of business accounting. Another sector, managerial accounting, is so named because it provides financial information to a company's management. This information is generally internal (not distributed outside of the company) and is primarily used by management to make decisions. Other sectors of the accounting field include cost accounting, tax accounting, and auditing.

Scribd Cape Accounting Unit Notes

R Bogdan



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Unveiling the Energy of Verbal Beauty: An Psychological Sojourn through **Scribd Cape Accounting Unit Notes**

In a global inundated with monitors and the cacophony of quick conversation, the profound energy and emotional resonance of verbal artistry often fade in to obscurity, eclipsed by the continuous assault of sound and distractions. Yet, situated within the lyrical pages of **Scribd Cape Accounting Unit Notes**, a fascinating perform of fictional splendor that impulses with raw emotions, lies an wonderful journey waiting to be embarked upon. Composed by a virtuoso wordsmith, that enchanting opus manuals viewers on a psychological odyssey, delicately revealing the latent possible and profound impact embedded within the delicate internet of language. Within the heart-wrenching expanse of this evocative examination, we will embark upon an introspective exploration of the book is key subjects, dissect its fascinating publishing type, and immerse ourselves in the indelible impact it leaves upon the depths of readers souls.

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