

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.

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Harold Randall



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CAPE ACCOUNTING 2 SYLVAN. JAMES,2020

Accounting Notes VCE Chris Doyle,David Page,Tsarina Doyle,2007

Accounting for CAPE Harold Randall,2007 A range of resources for CAPE has been specially developed to meet the requirements of the CAPE syllabus This textbook has been developed by experienced CAPE examiners to meet the requirements of the CAPE Accounting syllabus Both theory and practice are covered helping students develop the relevant computational problem solving and accounting skills A main focus of the course is preparing students for the CAPE examinations by providing examination hints multiple choice questions at the end of each chapter additional exercises from past papers and clear worked examples Answers to the chapter exercises and multiple choice questions are available download in the Samples and Resources section of the website

Accounting CAPE Unit 1 a Caribbean Examinations Council Study Guide Caribbean Examinations Council,2014-11 Study Guides for CAPE have been developed and written by CXC to provide CAPE candidates in schools and colleges with resource materials to help them prepare for their exams Matching the topics in the syllabus the student friendly structure and content enable students to develop their skills and confidence as they approach the examination

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