

# 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 1 Notes

**J Dewey**



## **Scribd Cape Accounting Unit 1 Notes:**

## **Scribd Cape Accounting Unit 1 Notes** Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the power of words has be evident than ever. They have the capacity to inspire, provoke, and ignite change. Such may be the essence of the book **Scribd Cape Accounting Unit 1 Notes**, a literary masterpiece that delves deep to the significance of words and their effect on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book is key themes, examine its writing style, and analyze its overall effect on readers.

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