

Chapter 2: Financial Accounting & Accounting Standards

Financial accounting is the presentation of matters in the accounting department in a systematic way by using financial accounting system.

Management accounting is the process of identifying, measuring, analyzing, and communicating financial information needed by management to plan, control, and evaluate business operations.

Four financial accounting book classifications are:

- 1) General ledger
- 2) Journal
- 3) Statement of financial position
- 4) Statement of financial performance

Financial reporting provides a better presentation especially with government agencies using various strategies and methods.

Five characteristics of financial accounting

- 1) **Accounting system** includes accounting policies and procedures used in financial accounting management.
- 2) **Financial reporting** includes financial reports and financial statements and financial information regularly provided through structured & systematic.
- 3) **Self system** financial reports are structured under financial system provided which is systematic and financial report company's self accounting system.
- 4) **Financial accounting** provides financial statements regularly, organized and financial reports.

Advantages of financial accounting

- 1) **Financial accounting** provides useful financial reports.
- 2) **Accounting** provides financial information to management and other stakeholders.
- 3) **Financial accounting** provides financial information to management and other stakeholders.

Financial accounting provides a better presentation especially with government agencies using various strategies and methods.

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Financial accounting system

- 1) **Financial accounting** provides financial information to management and other stakeholders.
- 2) **Financial accounting** provides financial information to management and other stakeholders.

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RS Peters



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