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Introduction to Financial Accounting

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Introduction to Financial Accounting. by Henry Dauderis & David Annand Edited by Athabasca University. Version 2017 " Revision C. 2 It should be noted, however, that at the introductory level, there are no significant differences in how IFRS and ASPE are applied. 6

Introduction to Financial Accounting. " reliability means that others are able to confirm that the information faithfully represents the economic activities of the business. " reliability is available to decision makers in order to be useful. " understandability is clear and concise. This course will introduce you to financial accounting in preparation for more advanced business topics. Recording financial information in a standard format allows managers, investors, lenders, stakeholders, and regulators to make appropriate decisions. In this course, we will look at the Income Statement, Balance Sheet, Statement of Cash Flows, and Statement of Shareholders' Equity. You will learn how to compile and analyze these financial statements, determine the value of a firm, and compare the firm to its competitors. First, read the course syllabus. " Click Unit 1 to read its introduction and learning outcomes. You will then see the learning materials and instructions on how to use them. Course Syllabus Page. Course Terms of Use Page. Introduction to Financial Accounting.

Financial accounting is the branch that processes historical information about an entity's transactions and summarizes them into reports called general-purpose financial statements. The financial statements are useful to different interested parties, i.e. the owners, banks, suppliers, the government, etc. Financial accounting uses generally accepted accounting principles (GAAP) in determining the treatment of different transactions and in preparing financial statements. In this series of tutorials, we will define financial accounting, enumerate the qualities

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