#### FUNDAMENTALS OF FINANCIAL ACCOUNTING 1

#### STUDY MATERIAL/GUIDE 1:

#### Topic 1: Overview of Financial Accounting

[3 hours]

- Introduction
- Why study financial accounting
- Users of Accounting Information and their information needs
- Accounting and Book-keeping
- Accounting Cycle
- Classification of Accounting
- Different Basis of Accounting
- Accounting principles, concepts and Conventions
- Basic Accounting Terms
- Financial accounting challenges and their implications on management practices

#### Objective of the Study Material A

This study material aims at giving a platform to the students to understand basic principles and concepts, which can be applied to accurately measure performance of business.

#### Outcome

After studying the various chapters included in the study material, the student should be able to apply the principles, rules, conventions and practices to different business situations like in trading, manufacturing or service provision.

# **Study Guide T A Fundamentals Of Financial Accounting 1 E**

**VM** Jensen

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