

D196 – Principles of Financial and Managerial Accounting: Study Guide

UNIT 2: (Competency Weight 15%)

Accounting Information (Module 1) – Complete the following activities:

- Read/Listen to all the module content. Watch all the embedded videos.
- Complete all the Knowledge Checks.
- Complete the Module 1 quiz.

You should be able to answer the following questions after studying this module:

- **What is the role and purpose of Accounting?** Basic accounting functions: analysis, bookkeeping and evaluation. Accounting is used to analyze the financial health of a business to make financial decisions related to income, investing, purchases etc. Managerial accounting (internal), financial accounting (external).
- **Who uses accounting information and why?** Internal users (managerial) and external users (financial accounting). Lenders, investors, competitors, federal, state and local government agencies. External stakeholders, internal stakeholders etc. Everyone does!
- **What are the important influences on Accounting?** Economy and politics influence accounting. Development of Generally Accepted Account Practices (GAAP), international business, and ethical considerations.
- **What is the role of ethics in Accounting?** Maintaining high ethical standards is critical in accounting because accounting decisions often lead to economic real world decisions.

The Accounting Cycle (Module 2) – Complete the following activities:

- Read/Listen to all the module content. Watch all the embedded videos.
- Complete all the Knowledge Checks.
- Complete the Module 2 quiz.

You should be able to answer the following questions after studying this module:

- **What is the Accounting Cycle and how does it work?** The accounting cycle is used to help you see how the accounting process eventually turns financial transactions into financial statements. Thereby making financial data into useful information for decision making by managers.

Study Guide Financial Managerial Acco 5ed

CS N.S. Zad



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Study Guide Financial Managerial Acco 5ed Book Review: Unveiling the Power of Words

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