



Financial Accounting

Study Guide

What is Accounting and Financial Accounting?

"Accounting" is the recording of business transactions, the preparation of reports summarizing these transactions, and the analyzing of financial information.

The term "financial accounting" refers specifically to the records and related reports that are available to people outside of the company.

The accounting system is based on the concept of "double-entry bookkeeping". This term means that there are always at least two entries for each transaction of a business. This concept is crucial to keeping the accounting equation in balance. It is based on the concept that, for every transaction, there are at least two accounts impacted by that transaction and therefore must be adjusted to correctly state the company's books.

Study Guide For Use With Financial Accounting Study Guide For Use With Financial Accounting

R. L. C. Miller



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Financial Accounting, Study Guide Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-01-12 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them *Study Guide* LeBrone Clayton Harris, 1988

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