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This text, originally by D. Annand and H. Dauderis, is intended for a first course in introductory financial accounting. It has been extensively edited by Athabasca University and reflects current International Financial Reporting Standards (IFRS).

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The financial literature classifies accounting into two broad categories, viz, Financial Accounting and Management Accounting. Financial accounting is primarily concerned with the preparation of financial statements whereas management accounting covers areas such as interpretation of financial statements, cost accounting, etc.

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Financial Accounting Fundamentals, Ch. 1, Wild, 2009. Page 4 IRS who requires organizations to file accounting reports in computing taxes. Utility boards use accounting information to set utility rates. g. Voters, Legislators, and Government Officials Use accounting information to monitor and evaluate government receipts and expenses. h.

### **CHAPTER 1: INTRODUCING FINANCIAL ACCOUNTING**

Introduction to Accounting I Lecture Notes Page 4 of 20 ASSET = DEBIT LIABILITY = CREDIT OWNERâ€™S EQUITY = CREDIT Drawing â€“ Debit Expenses â€“ Debit Revenue â€“ Credit Chapter 3 Starting the Accounting Cycle for a Service Business NOTE: Be sure to read the chapter carefully and work through the exercises and examples given in the textbook.

## **INTRODUCTION TO ACCOUNTING ACNT 1303 Lecture Notes**

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Understanding the meaning and use of concepts like journal, journal entries, ledger, trial balance, debits and credits, and vertical/horizontal analysis is an intricate part of your financial accounting study.

## **Course: BUS103: Introduction to Financial Accounting**

Introduction to Financial Accounting University of Pennsylvania About this course: Master the technical skills needed to analyze financial statements and disclosures for use in financial analysis, and learn how accounting standards and managerial incentives affect the financial reporting process.

## **Introduction to Financial Accounting | Coursera**

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