

Chapter 1

Introduction to Financial Accounting

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Learning Objectives

After this chapter, the student should be able to:

- + Understand the basics of financial accounting and the theories in the field.
- + Learn the basics of the generally accepted accounting principles as stated by the International Accounting Standards Board, and apply them in particular scenarios.
- + Distinguish and describe the different components of a complete set of financial statements.

Let's review some concepts

Accounting

The art of recording, classifying, and summarizing in a systematic manner and in

Financial Information

A financial information is basically a summary of all the transactions of the business over a

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Teaching Transparencies Financial Accounting 2e Solomon, 2004-03-01 **Solutions and Teaching Transparencies for Financial Accounting, Canadian Second Edition, [and] Management Accounting, Canadian Second Edition** Horngren, Charles T., Harrison, Walter T., Lemon, W. Morley, 1993 **Teaching Transparencies** John Wiley & Sons, Incorporated, 2004-03 This text helps students hit the road with a practical set of tools and the confidence they need to use those tools effectively in making business decisions The goal is to introduce a new Principles of Accounting text that better reflects a more conceptual and decision making approach to the material The authors have taken a new macro to micro approach to the Principles of Accounting course by starting with a discussion of real financial statements first rather than starting with the Accounting Cycle although the Accounting Cycle is thoroughly covered in Chapters 3 and 4 The objective is to establish how a financial statement communicates the financing investing and operating activities of a business to users of accounting information They motivate students by grounding the discussion in the real world showing them the relevance of the topics covered to their future career Teaching Transparencies to Accompany Managerial Accounting Garrison, 2002-04-01 **Study Guide, Chapters F1-F15, Financial & Managerial Accounting, 7e, Or Corporate Financial Accounting, 7e** Carl S. Warren, 2002 Introductory Financial Accounting Peter King, 1997-04-21

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