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~~Part 1 financial~~  
~~reporting 101,~~  
~~understanding~~  
~~financial reporting~~  
~~basics and~~

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Finance /u0026

Accounting Basics

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Understanding

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analyze financial statements and disclosures for use in financial analysis, and learn how accounting standards and managerial incentives affect the financial reporting process. By the end of this course, you ' ll be able to read the three most common financial statements: the

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income statement,  
balance sheet, and  
statement of cash  
flows.

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how accounting  
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affect the financial  
reporting process.

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Week 1: Introduction  
Course Objectives 1  
Evaluate the four key  
financial statements  
relative to accounting  
standards and  
principles.

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Knowledge, Skills, and Abilities Evaluate business operations through the review of financial statements. Apply the accounting equation to business organizations. Apply accounting concepts and principles to prepare and analyze financial statements.

~~Week 1~~

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Accountingnot only

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Financial Accounting covers the basic principles of accounting but also introduces some ' basic ' international accounting standards. This textbook is also highly suitable for accountancy modules on courses for non-accountants.

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provided some details  
for ...

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focuses on gathering

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information on business activity and generating formal reports in compliance with prescribed guidelines. Financial statements present both a static and dynamic view of a business ' condition. Outside stakeholders are the primary intended audience of those statements.

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Financial Accounting  
Financial accounting  
is a specialized  
branch of accounting  
that keeps track of a  
company's financial  
transactions. Using  
standardized  
guidelines, the  
transactions are  
recorded,  
summarized, and

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presented in a  
financial report or  
financial statement  
such as an income  
statement or a  
balance sheet.

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~~+ Explanation +~~  
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Introduction to  
Financial Accounting  
Financial accounting  
is the branch that

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Financial Accounting processes historical information about an entity's transactions and summarizes them into reports called general-purpose financial statements.

The financial statements are useful to different interested parties, i.e. the owners, banks, suppliers, the government, etc.



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concepts of financial  
accounting,  
accounting  
techniques and the  
preparation of basic  
financial statements.

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statement, and cash  
flow statement; and  
demonstrate how to  
prepare financial  
statements from  
scratch.

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is charged with the

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primary responsibility  
of external reporting.

The users of  
information  
generated by  
financial accounting,  
like bankers, financial  
institutions,  
regulatory  
authorities,  
government,  
investors, etc. want  
the accounting  
information to be

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consistent so as to  
facilitate comparison.  
Therefore, financial  
accounting

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