

Financial Accounting Study Guide

Hofstra University

Chapter 1: Overview of Financial Accounting

What is Financial Accounting:

Financial accounting is a branch of accounting that deals with recording, classifying, and summarizing financial transactions for a business, organization, or any other entity.

The primary goal of financial accounting is to provide relevant and accurate information that is useful for decision-making.

Financial accounting information is used by internal stakeholders such as management, employees, and owners, as well as external stakeholders like investors, lenders, regulators, and customers.

Importance of Financial Accounting:

Financial accounting is essential for the success of any business, large or small. Accurate financial accounting helps businesses make informed decisions by providing a clear picture of their financial position and performance.

It also ensures compliance with legal and regulatory requirements and provides a basis for tax calculation and payment.

Additionally, financial accounting helps build trust with external stakeholders by providing transparent and reliable information about the business's financial performance.

Fundamentals Of Financial Accounting Study Guide

Albert A Gayle



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