

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.

Advanced Financial Accounting Study Guide Notes

Patrick R. Delaney, Ray Whittington



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Wiley CPA Examination Review, Outlines and Study Guides Patrick R. Delaney, O. Ray Whittington, 2009-06-02 Everything today's CPA candidates need to pass the CPA exam Published annually this comprehensive two volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams Volume I contains all study guides and outlines while Volume II contains all problem solutions With 2 700 multiple choice questions and more than 75 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination O Ray Whittington PhD CPA CMA CIA Chicago IL is the Ledger Quill Director of the School of Accountancy at DePaul University and vice chair of the Auditing Standards Board of the AICPA His previous positions were the Director of the School of Accountancy at San Diego State University and the Director of Auditing Research for the American Institute of Certified Public Accountants AICPA Patrick R Delaney PhD CPA was the Arthur Andersen LLP Alumni Professor of Accountancy and Department Chair at Northern Illinois University and was author of *Audit Sampling An Introduction* Fifth Edition 0 471 37590 X

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