

OBJECTIVES OF ACCOUNTING

The primary objectives of accounting are to:

- maintain records of business
- calculate profit or loss
- depict the financial position
- make information available to various groups and users

MEANING OF ACCOUNTING

Accounting is a process of identifying, measuring, recording the business transactions and communicating thereof the required information to the interested users.

INTRODUCTION TO ACCOUNTING

ROLE OF ACCOUNTING

Accounting is not an end in itself. It is a means to an end. It plays the role of a:

- Language of a business
- Historical record
- Current economic reality
- Information system
- Service to users

ACCOUNTING AS A SOURCE OF INFORMATION

Accounting as a source of information system is the process of identifying, measuring, recording and communicating the economic events of an organisation to interested users of the information.

Accounting plays a significant role in society by providing information to management at all levels and to those having a direct financial interest in the enterprise, such as present and potential investors and creditors. Accounting information is also important to those having indirect financial interest, such as regulatory agencies, tax authorities, customers, labour unions, trade associations, stock exchanges and others.

Accounting An Introduction

Eddie McLaney



Accounting An Introduction:

Accounting: An Introduction, 6/E Peter Atrill, Eddie McLaney, David Harvey, 2014-08-28 Accounting an introduction by Atrill provides a clear and approachable introduction to accounting and finance for those seeking to understand the main concepts and their practical application to good decision making **Financial Accounting** Clyde P. Stickney, Roman L. Weil, Sidney Davidson, 1991 Ideal for graduate MBA and higher level undergraduate programs FINANCIAL ACCOUNTING AN INTRODUCTION TO CONCEPTS METHODS AND USES presents both the basic concepts underlying financial statements and the terminology and methods that allow you to interpret analyze and evaluate actual corporate financial statements

Financial Accounting Aidan Berry, 1999 This text is aimed at first year business students and is based around the needs of users of accounting information It builds from definitions through to an understanding of accounting statements their uses and their limitations FINANCIAL ACCOUNTING G. Peirson, Alan L. Ramsay, 2008 **Financial Accounting** Graham Peirson, Alan Ramsay, 2003 **Cost & Management Accounting - An Introduction** , 2007 *Study Guide* LeBrone Clayton Harris, 1988 *Accounting* Jean Elizabeth Myburgh, 2016 Online Course Pack Eddie McLaney, 2004-11 This multipack consists of McLaney Accounting An Introduction 2nd Edition ISBN 0273655507 plus access to the McLaney Accounting An Introduction OneKey online resources This successful text provides a comprehensive yet balanced introduction to financial accounting management accounting and the basics of financial management The text is specifically designed for non specialist students explaining the fundamental principles clearly and concisely whilst showing how accounting information can be used to make decisions in a real business context **Financial Accounting** Richard W. Metcalf, Orville R. Keister, Thomas E. Balke, 1990-03-01

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