Accounting Exam 1 Study Guide

Changeton 1.

- Accounting consists of three basic activities.
 - a liderations
 - e Recognists
 - Communication
- 中国工作的经验的证据的证据。
 - Identifies the economic events relevant to its business.
- Fine-councils.
 - Records those events in order to provide a history of financial activities.
 - Recording consists of keeping a systematic, chronological diary of events.
- Communicates
 - Communicates the collected information to interested users by means of accounting reports
 - Most common of these reports are called financial statements.
 - Such data are said to be reported in the aggregate.
 - By doing this, the accounting process simplifies a multitude of transactions.
 - By doing this, the accounting process simplimes a multiplication of transactions and makes a terries of activities understandable and meaningful
 - A vital element of communicating is the ability to analyze and interpret
- Ameriyase and interpret
 - Analyze and interpret the reported information
 - in Arrenty site.
 - Involves use of ratios, percentages, graphs, and charts to highlight significant financial trends and relationships.
 - The state of the s
 - Interpretation.
- Involves explaining the uses, meaning, and limitations of reported data
 Accounting Process
 - Includes the bookkeeping function
 - Bookkeeping involves only the recording of economic events.
 - In total, accounting involves the entire process of identifying, recording, and communicating economic events.
- Internal Users (within company):
 - Mionisgers who plant, organize, and run the business.
 - er. This inchudes
 - Marketing managers.
 - Production supervisors
 - Finance directors
 - Company Officers
 - e Cobups
 - Meanthorthogo
 - Management.
 - Windston of
 - Hituman Resources
 - External Users (Outside the company):
 - Individuals and organizations outside a company who want financial information about the company
 - as Investors (Chemers)
 - Use accounting information to decide whether to buy, hold, or sell ownership shares of a company.
 - Creditors (Such as suppliers and bankers)
 - Use accounting information to evaluate the risks of granting credit or lending money.
 - a Taxing Authorities.
 - IRS (Internal Revenue Service)
 - Want to know whether the company complies with too laws.
 - Regulatory Agencies
 - Securities and Exchange Commission
 - Federal Thade Commission
 - Wants to know whether the company is operating within prescribed nates.
 - Customers.
 - Interested in whether a company will continue to honor product warranties and support its product lines.
 - 46 Lastock University
 - Want to know whether the owners have the ability to pay increased wages and benefits
- EXPRESS
 - The standards of conduct by which actions are judged as right or wrong, fronest or dishonest, fair or not fair
- Amalyzing Ethics Cases
 - Recognize an ethical situation and the ethical issues involved.

Accounting 1 Final Exam Study Guide

Mitchell Franklin, Patty Graybeal, Dixon Cooper

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