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measuring business
activities,**

**processing of
information into
reports and making**

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the findings available to decision-makers. The documents, which communicate these findings about the performance of an organisation in monetary terms, are called financial statements.

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*defined as the
analysis
classification and
recording of
financial
transactions and the
ascertainment of
their effect on the
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financial position of
an organisation
/business/ firm /
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process of
identifying,

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*measuring,
recording, and
communicating an
organization's
economic activities
to users. Users need
information for
decision making.*

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business. You will
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Accounting is the

language of

business. It is the

system of recording,

summarizing, and

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*analyzing an
economic entity's
financial
transactions.*

*Effectively
communicating this
information is key to
the success of every
business.*

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explaining the role

of financial

accounting in

society, and then

describes the

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*underlying structure
of double entry
accounting systems
and the process of
recording economic
events that impact
the value of the
organization
through the journals
and the ledger.*

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Financial Reporting**

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people think of
accounting as a
back office function,
a necessity that
businesses simply
cannot avoid. The
reality is that
accounting
information is the
lifeblood of all
business***

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has been adopted to
integrate the theory
with practical
situations.*

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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
presented in a**

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

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and processes very
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