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Financial accounting function includes the preparation of financial statements of a company which comprises documents like balance sheet (Statement of financial position), Profit and loss account (Statement of comprehensive income), Cash flow statement (statement of cash flow),

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Statement of equity, etc. Note that the phrases in bracket represent the new name given to the documents. As far as most of the contents are concerned, this is just change of name and shouldn't bother you.

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for financial reporting. Its mission is to determine the AICPA's technical policies regarding financial reporting standards and to be the AICPA's spokesbody on those matters, with the ultimate purpose of serving the public interest by improving financial reporting.

### **Accounting and Financial Reporting - AICPA**

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### Accounting Concepts

issued by the FASB.

The House of GAAP

rests on a foundation of basic concepts and broad principles that

underlie financial reporting: going

concern assumption,

substance over form, neutrality, accrual

basis, conservatism,

and materiality. The foundation also

includes objectives of

financial reporting,

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**Financial Accounting**

...

Financial accounting is the field of accounting concerned with the summary, analysis and reporting of financial transactions related to a business. This involves the preparation of financial statements available for public use.

Stockholders, suppliers, banks,

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employees, government agencies, business owners, and other stakeholders are examples of people interested in receiving such information for decision making purposes. Financial accountancy is governed by both local and international accounti

## **Financial accounting - Wikipedia**

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Your school district must implement and use a standardized



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financial accounting and reporting system, as described in this module. The system must present fairly and with full disclosure the district's funds, financial activities, and results of financial operations in a manner that conforms to generally accepted

## **FASRG Module 1: Financial Accounting and Reporting**

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Financial 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 financial report or financial statement

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such as an income  
statement or a balance  
sheet.

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Accounting standards for NFPs are complex and can be difficult to apply to specific

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circumstances, sometimes resulting in errors or omissions in financial reporting elements. The following document contains a series of lists developed to serve as a non-authoritative illustration of some financial statement errors commonly found in small and mid ...

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