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1 | Financial Accounts |

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Financial accounting Sem V

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The accounting information is financial data about business transactions expressed in monetary terms. Or Accounting has been referred to as the process

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of identifying, measuring and communicating economic information to permit informed judgement and decisions by the users of information. The distinction between Accounting and book-keeping.

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~~Introduction to Accounting
notes — Financial Accounting~~

~~...~~

Concept of financial
accounting: In general way,
financial accounting is the
statement of information

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about a business or other type of organization so that executives or staff can assess its financial growth and future results. The purpose of financial accounting is to ascertain the results (profit or loss)

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of business operations during the particular period and to state the financial position (balance sheet) as on a date at the end of the period.

~~Financial Accounting,~~

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~~Financial Accounting Notes~~

...

Accounting is a comprehensive system to collect, analyze, and communicate financial information. The origin of accounting is as old as

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money. In early days, the number of transactions were very small, so every concerned person could keep the record of transactions during a specific period of time.

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Accounting Process, The
Balance Sheet and Financial
Disclosures, The Income
Statement and Statement of

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Cash Flows, Income
Measurement and
Profitability Analysis, Time
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Cash and Receivables,
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Syllabus. 1. Preparation of

Final Accounts of Companies

. Relevant Provisions of

Companies Act related to

Preparation of Final Account

(excluding Cash Flow

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Statement) Preparation of
Financial Statements as per
Companies Act (excluding
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