

D196 – Principles of Financial and Managerial Accounting: Study Guide

Course Overview

This course will provide you with a foundational understanding of how accounting impacts you as a business professional. From budgets and performance reports to cost analyses and approaches to decision making, Accounting impacts them all. Principles of Accounting will introduce you to how things are done in the business environment today. As the "language of business," this course will give you an insider's view of both financial and managerial accounting, both of which will be essential to your success in whatever path you take in the global economy of today and the future.

UNIT 2: (Competency Weight 15%)

Accounting Information (Module 1 – Approximately 5% of OA) – Complete the following activities:

- € Read/Listen to all the module content. Watch all the embedded videos.
- € Complete all the Knowledge Checks.
- € Complete the Module 1 quiz.

You should be able to answer the following questions after studying this module:

- What is the role and purpose of Accounting?
 - "Language of Business"
 - Accumulate, measure and communicate financial information
 - Used in the decision-making process
 - Analyze, Bookkeep, and Evaluate
- Who uses accounting information and why?
 - Management uses both types of accounting
 - Managerial Accounting = Internal
 - Key Users: management, suppliers and customers, and employees
 - Used for:
 - Product Cost
 - Break Even Analysis
 - Budgeting
 - Performance Evaluation
 - Financial Accounting = External
 - Key Users: Lenders & Investors (others: Government Agencies & Competitors)
 - Used For:
 - Credit Analysis
 - Regulatory Uses (Government keeps track of Banks and Insurance Companies)
 - Estimate Value of Company
 - 3 primary financial statements:
 - **Balance Sheet:** Reports the resources of a company (the **assets**), the company's obligations (the **liabilities**), and the **owners' equity**, which represents the difference between what is owned (assets) and what is owed (liabilities).

Principles Of Financial And Managerial Accounting

CO Houle



Principles Of Financial And Managerial Accounting:

Unveiling the Energy of Verbal Beauty: An Psychological Sojourn through **Principles Of Financial And Managerial Accounting**

In a global inundated with screens and the cacophony of instantaneous communication, the profound energy and emotional resonance of verbal art frequently disappear into obscurity, eclipsed by the constant barrage of noise and distractions. Yet, situated within the lyrical pages of **Principles Of Financial And Managerial Accounting**, a charming work of fictional splendor that pulses with raw feelings, lies an remarkable trip waiting to be embarked upon. Composed by a virtuoso wordsmith, this magical opus manuals viewers on a psychological odyssey, gently revealing the latent potential and profound affect stuck within the complex web of language. Within the heart-wrenching expanse of this evocative examination, we can embark upon an introspective exploration of the book is main themes, dissect its interesting publishing style, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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