

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).

Study Guide Financial Managerial Acco 5ed

Raffaella Di Napoli



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Study Guide Financial Managerial Acco 5ed Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the ability of words has are more evident than ever. They have the ability to inspire, provoke, and ignite change. Such could be the essence of the book **Study Guide Financial Managerial Acco 5ed**, a literary masterpiece that delves deep in to the significance of words and their impact on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall impact on readers.

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