

Chapter 2: Financial Accounting & Accounting Standards

Financial accounting is the presentation of matters in the accounting department in a comprehensive way by means of financial accounting policies.

Management accounting is the process of identifying, measuring, analyzing, and communicating financial information needed by management to plan, control, and evaluate business operations.

Four financial accounting book classifications are:

- 1) General ledger
- 2) Journal
- 3) Statement of financial position
- 4) Statement of financial performance

Financial reporting provides a better presentation, especially with government agencies, using various strategies and methods.

Five characteristics of financial accounting

- 1) **Accounting information** is the financial information provided by the company's financial accounting system.
- 2) **Financial accounting information** is the financial information provided by the company's financial accounting system.
- 3) **Financial accounting information** is the financial information provided by the company's financial accounting system.
- 4) **Financial accounting information** is the financial information provided by the company's financial accounting system.
- 5) **Financial accounting information** is the financial information provided by the company's financial accounting system.

Characteristics of financial accounting

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Financial accounting information

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- 2) **Financial accounting information** is the financial information provided by the company's financial accounting system.

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Jicheng Xie



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100 ohm 1 buah resistor 10k ohm 1 buah resistor 1k ohm ic regulator 5v 7805 opsional 2