

Financial accounting essay

Financial accounting is a branch of accounting that is concerned with the preparation, analysis, and reporting of financial statements for external stakeholders, such as investors, creditors, regulators, and the general public. The purpose of financial accounting is to provide information about the financial performance and position of an organization to these stakeholders, which can help them make informed decisions about investing or lending money to the organization.

Financial accounting involves a set of rules, principles, and standards that govern the way financial information is recorded, measured, and presented in financial statements. The most widely accepted set of standards for financial accounting is the Generally Accepted Accounting Principles (GAAP), which are developed by the Financial Accounting Standards Board (FASB) in the United States.

The financial statements that are prepared under financial accounting include the balance sheet, income statement, statement of cash flows, and statement of changes in equity. Each of these statements provides different information about the financial performance and position of an organization.

The balance sheet shows the financial position of an organization at a particular point in time. It lists the organization's assets, liabilities, and equity, and provides information about the organization's liquidity and solvency.

The income statement shows the financial performance of an organization over a period of time, such as a month, quarter, or year. It lists the organization's revenues, expenses, gains, and losses, and provides information about the organization's profitability.

The statement of cash flows shows the cash inflows and outflows of an organization over a period of time. It lists the organization's operating, investing, and financing activities, and provides information about the organization's ability to generate cash. The statement of changes in equity shows the changes in the organization's equity over a period of time. It lists the organization's contributions, distributions, and changes in the value of its equity, and provides information about the organization's retained earnings.

Financial accounting is important for both internal and external stakeholders of an organization. Internal stakeholders, such as managers and employees, use financial information to make decisions about the organization's operations and strategy. External stakeholders, such as investors and creditors, use financial information to make decisions about investing or lending money to the organization.

In conclusion, financial accounting is an important branch of accounting that provides information about the financial performance and position of an organization to external stakeholders. Financial accounting involves the preparation, analysis, and reporting of financial statements, which provide different information about the organization's financial performance and position. The rules, principles, and standards that govern financial accounting ensure that the financial statements are accurate, reliable, and comparable across different organizations.

May June 2014 2015 Financial Accounting Essay

JG Myers



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contrast to a preoccupation with disasters and accidents after the event the volume as whole is focused on the situationally specific character of routine risk management work It emerges that this riskwork is highly varied entangled with material artefacts which represent and construct risks and importantly is not confined to formal risk management departments or personnel Each chapter suggests that the distributed nature of this riskwork lives uneasily with formalized risk management protocols and accountability requirements In addition riskwork as an organizational process makes contested issues of identity and values readily visible These back stage back office encounters with risk are revealed as being as much emotional as they are rationally calculative Overall the collection combines constructivist sensibilities about risk objects with a micro sociological orientation to the study of organizations

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