



FINANCIAL ACCOUNTING

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currency examples instead of solely U S dollars **Financial Accounting: IFRS Edition** Grace Ford,2014-12-10 Financial accounting or financial accountancy is the field of accounting concerned with the summary analysis and reporting of financial transactions pertaining to a business This involves the preparation of financial statements available for public consumption Stockholders suppliers banks employees government agencies business owners and other stakeholders are examples of people interested in receiving such information for decision making purposes Financial accountancy is governed by both local and international accounting standards GAAP which stands for Generally Accepted Accounting Principles is the standard framework for guidelines for financial accounting used in any given jurisdiction It includes the standards conventions and rules that accountants follow in recording and summarising and in the preparation of financial statements On the other hand IFRS International Financial Reporting Standards is a set of international accounting standards stating how particular types of transactions and other events should be reported in financial statements IFRS are issued by the International Accounting Standards IASs With IFRS becoming more widespread on the international scene consistency in financial reporting has become more prevalent between global organisations Whilst financial accounting is used to prepare accounting information for people outside the organisation or not involved in the day to day running of the company management accounting provides accounting information to help managers make decisions to manage the business

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Financial Accounting Ilse Lubbe,2020 The fifth edition of Financial Accounting IFRS Principles is a concepts based South African text that assumes a basic knowledge of financial accounting and then helps readers understand and apply the International Financial Reporting Standards IFRS Standards It also references the IFRS for SMEs Standard which is applicable to small and medium sized enterprises The book has been updated to bring it in line with the 2018 Conceptual Framework It has been revised to be more accessible and now includes simpler more concise explanations conceptual diagrams and additional worked examples The pedagogy of the book supports the development of crucial strategies and sound financial reporting knowledge providing an excellent balance between theory practice and strategy It is suitable for second and third year courses in financial accounting on the Chartered

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