Introduction to financial accounting (132)

So what is it?

Businesses must maintain accounts not just by law, but to enable to see their income/expenditures in order to assess their businesses financial position.

They may need to report these financial results to its owners. And also to act as a basis for computing tax.

The balance sheet is also known as "statement of financial position" (SOFP) and can simply be explained as:

Assets	Liabilities
House	Mortgage
Bank	Loan
Cash	Overdraft
Clothes	Gas bill
Total	Total

Accounting equation is as follows:

Assets = liabilities + capital OR liabilities = assets - capital

At the end of the financial year

Total asset = total sources of finance

- A balance sheet lists what a business owns and owes
- It shows assets and how they are financed
- Assets are financed by owners, long term liabilities and short term liabilities
- Vertical format calculates owners equity as:

Fixed assets

- + current assets
- -current liabilities
- -non current liabilities

=net assets

<u>Lecture Notes On Financial Accounting Ifrs British</u> <u>Examples</u>

Stephen Frost

Lecture Notes On Financial Accounting Ifrs British Examples:

This book delves into Lecture Notes On Financial Accounting Ifrs British Examples. Lecture Notes On Financial Accounting Ifrs British Examples is an essential topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Lecture Notes On Financial Accounting Ifrs British Examples, encompassing both the fundamentals and more intricate discussions.

- 1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Lecture Notes On Financial Accounting Ifrs British Examples
 - Chapter 2: Essential Elements of Lecture Notes On Financial Accounting Ifrs British Examples
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 - Chapter 4: Lecture Notes On Financial Accounting Ifrs British Examples in Specific Contexts
 - ∘ Chapter 5: Conclusion
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recommended for anyone seeking to gain a comprehensive understanding of Lecture Notes On Financial Accounting Ifrs British Examples.

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