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) - 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? Accumulate and report financial information in relation to performance and cash flows. The information is then used to make decisions about how to manage the business.
- Who uses accounting information and why? Managerial accounting information used to make internal decisions, more detailed.
 Financial Accounting external accounting information used to communicate to people outside the business, Summary statements and reports.
 Lenders use accounting information to determine if the business can pay back money they borrow. Investors use accounting info to decide if they should invest in a business.
 Competitors use financial information to identify opportunities for growth in the market.
 Managers use accounting to make internal decisions. Suppliers use accounting
- What are the important influences on accounting? Organizations, Ethics, Technology
- What is the role of ethics in accounting? Accountants have a moral incentive to conduct themselves ethically

information to assess how long the company will operate. Everyone uses accounting

The Accounting Cycle (Module 2) - Complete the following activities:

- € Read/Listen to all the module content. Watch all the embedded videos.
- € Complete all the Knowledge Checks.
- € Complete the Module 2 quiz.

You should be able to answer the following questions after studying this module:

Managerial Accounting Atkinson Study Guide

Christopher S. Chapman, Anthony G. Hopwood, Michael D. Shields

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accounting practices The second set synthesise contributions to the literature that have been focussed within particular organisational contexts Volume two concludes with a review of research on how management accounting practice and research varies around the world Special pricing available if purchased as a set with Volume 1 Documents the scholarly management accounting literature Publishing both in print and online through Science Direct International in scope

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