

Chapter 1

Introduction to Financial Accounting

Roxanie C. Calixto, CPA, MSA

Learning Objectives

After this chapter, the student should be able to:

- + Understand the basics of financial accounting and the theories in the field.
- + Learn the basics of the generally accepted accounting principles as stated by the International Accounting Standards Board, and apply them in particular scenarios.
- + Distinguish and describe the different components of a complete set of financial statements.

Let's review some concepts

Accounting

The art of recording, classifying, and summarizing in a systematic manner and in

Financial Information

A financial information is basically a summary of all the transactions of the business over a

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