







## Principles of Accounting Final Comprehensive Exam

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Accounting	an information system that provides reports to users about the economic activities and condition of a business
Management Accounting	Focus is on providing Internal users
Financial Accounting	Focus is on providing External users
providing relevant, timety information for the decision- making needs of users outside of the business	What is the objective of Financial Accounting?
Business Entity Assumption	The economic data in financial reports is limited to that directly related to the activites of the business-does not include economic data of owners, creditors, or other businesses
Assets = Liabilities + Stockholders' Equity	What is the Accounting Equation?

# **Managerial Accounting Comprehensive Exam Questions**

Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso

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