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## **Financial Accounting Study Aid Tutoring Answer Tests**

1.1 INTRODUCTION. Accounting is a system meant for measuring business activities, processing of information into reports and making the findings available to decision-makers. The documents, which communicate these findings about the performance of an organisation in monetary terms, are called financial statements.

## **Financial Accounting - Chapter 1: Introduction to accounting**

Business classes usually begin with introductory accounting courses like financial and managerial accounting. Most universities also require some courses in business law. What you should expect when studying accounting is to take introductory courses in several different business disciplines such as: business administration, finance, and marketing.

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Financial accounting emphasizes the needs of external users, while managerial accounting (your next course) emphasizes the needs of internal users. In this class, you will learn the process to record economic events in the accounting records and develop skills to prepare, interpret and analyze the resulting financial statements.

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