

## OBJECTIVES OF ACCOUNTING

The primary objectives of accounting are to:

- maintain records of business
- calculate profit or loss
- depict the financial position
- make information available to various groups and users

## MEANING OF ACCOUNTING

Accounting is a process of identifying, measuring, recording the business transactions and communicating thereof the required information to the interested users.

# INTRODUCTION TO ACCOUNTING

## ROLE OF ACCOUNTING

Accounting is not an end in itself. It is a means to an end. It plays the role of a:

- Language of a business
- Historical record
- Current economic reality
- Information system
- Service to users

## ACCOUNTING AS A SOURCE OF INFORMATION

Accounting as a source of information system is the process of identifying, measuring, recording and communicating the economic events of an organisation to interested users of the information.

Accounting plays a significant role in society by providing information to management at all levels and to those having a direct financial interest in the enterprise, such as present and potential investors and creditors. Accounting information is also important to those having indirect financial interest, such as regulatory agencies, tax authorities, customers, labour unions, trade associations, stock exchanges and others

# Accounting An Introduction

**Yicheng Fang**



## **Accounting An Introduction:**

## Decoding **Accounting An Introduction**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Accounting An Introduction**," a mesmerizing literary creation penned with a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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