

The Financial Statements

Financial Statements are the business documents that companies use to report the results of activities to various external user groups.

Accounting is an information system. It measures business activities, processes data into reports (including financial statements) and communicates results to decision makers. Accounting is the "language of business"

Users of Accounting Information

- Individual
- Investors and Creditors
- Regulatory Bodies
- Nonprofit Organizations

Financial Accounting

Provides information for decision makers outside the entity.

- Investors
- Creditors
- Government agencies
- And the public

Managerial Accounting

Provides information for internal users, management

Organizing a Business

A **proprietorship** is a single owner.

Partnership

Two or more parties are co-owners and each owner is a partner.

Limited Liability Company (LLC)

One in which the business (not the owner) is liable for the company's debt.

Corporation

Is a business owned by stockholder or shareholders who own stock (common or preferred) representing shares of ownership in that corporation.

GAAP- Generally Accepted Accounting Principles

FASB- Financial Accounting Standards Board

IASB- International Accounting Standards Board

Information should be useful must have fundamental qualitative characteristics including

Ets Study Guides

Emily Morton



Ets Study Guides:

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of assessment in the field as it supports and enriches our thinking and practice ParaPro Assessment Preparation 2023-2024 Emily Morton,2022-09-30 **McGraw-Hill's Praxis I & II Exam** Laurie Rozakis,2004-12-21 A comprehensive all in one guide to acing the Praxis Each year nearly 700 000 prospective teachers nationwide take the Professional Assessment for Beginning Teachers or Praxis battery produced by ETS Although there are minor variations from state to state 43 states now require public school teachers to be tested for competency in basic skills like reading writing teaching and subject matter proficiency as part of the licensing process The preferred testing instrument among 35 of those states is the Praxis series Written by a test designer and reader at ETS McGraw Hill s Praxis I II is a complete insider s guide offering a full spectrum preparation for the two most important sections of the Praxis Praxis I Academic Skills Assessment and Praxis II Subject Assessments You get Valuable insights into how the Praxis works and what it really tests Expert test taking strategies from an ETS insider Comprehensive reviews of reading comprehension grammar vocabulary and math skills Pretest and posttests in each chapter Model essays Explained answers for all problems Practice exams closely simulating the real Praxis series *ParaPro Assessment: Study Guide* Educational Testing Service,2006-11-03 Exclusive The only official guide to this widely required teacher licensing exam instantly downloadable for easy access From ETS the people who create the test **Preparing for the Praxis Exams** Rodney Estrada,2005 As a part of the Student Enrichment Series this guide can be packaged for free with a core Education text with each additional SES guide added at a cost of 2 net to the bookstore and can also be purchased individually

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