

LECTURE 1 - Introduction to Accounting

- History of accounting
 - Practice of accounting is thousands of years old
- What is accounting?
 - Accounting is a service activity
 - Function is to provide and interpret financial information to assist in making economic decisions
 - Businesses, government departments, charities, individuals all engage in economic activity which involves making decisions about allocating available resources efficiently
 - Need relevant information to make sound economic decisions
 - Often known as the language of business
 - A language that gives information about the financial status of an organisation
 - Accounting uses its own language to communicate financial information that is intended to be useful for economic decision making by managers, shareholders, creditors
- Accounting: the process of identifying, measuring, recording and communicating economic information
 - Identification - transactions
 - Measurement - quantification in money terms
 - Recording - recording, classification, summarisation
 - Communication - accounting reports + analysis and interpretation

LECTURE 2 - Management and Financial Accounting and Career Paths in Accounting

- Management accounting
 - Area of accounting concerned with providing financial and other information to all levels of management in an organisation
 - Management accountants
 - Used in all forms of organisations
 - For profit and not for profit organisations
 - Sole traders
 - Partnerships
 - Companies
 - Governments
 - Charities
- Financial accounting
 - Concerned with reporting information to users external to an entity
 - Helps external users to make sound economic decisions
 - Reflect the entity's performance and financial position

Accounting Lectures Stanford University

K Morrison



Accounting Lectures Stanford University:

Accounting Lectures Stanford University Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Accounting Lectures Stanford University**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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