
WGU C213 ACCOUNTING FOR DECISION MAKERS FINAL EXAM STUDY GUIDE QUESTIONS AND CORRECT ANSWERS 2022-2024 COMPLETE ALL 11 CHAPTERS QUESTIONS AND ANSWERS

Chapter 1: Nature and Purpose of Accounting

Describe the purpose of accounting.

Accounting is the recording of the day-to-day financial activities of a company and the organization of that information into summary reports used to evaluate the company's financial status.

Bookkeeping is a part of accounting. Bookkeeping refers to the process of recording transactions into various accounts, which is the first step in accounting. The next step is to analyze the accounts and organize them into financial statements and other useful reports. (Reference topic 1.1)

Describe the three financial statements.

The balance sheet reports a company's assets, liabilities, and owners' equity. It reports the financial position of a firm at a point in time.

The income statement reports the amount of net income earned by a company during a period. Net income is the excess of a company's revenues over its expenses. It reports the financial performance of a firm over a period of time.

The statement of cash flows reports the amount of cash collected and paid out by a company in the following three types of activities: operating, investing, and financing over a period of time. (Reference topic 1.2)

Identify users of financial statements for a particular situation.

Lenders

Banks use companies' financial statements in making decisions about commercial loans. The financial statements are useful because they help the lender predict the future ability of the borrower to repay the loan.

Investors

Investors want information to help them estimate how much cash they can expect to directly receive from the business in the future if they invest in it now.

Company Management

Managers use financial accounting data to formulate company goals, to compute bonuses for employees, and to illuminate company weaknesses.

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AIDAN BERRY and ROBIN JARVIS



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Accounting in a Business Context AIDAN BERRY and ROBIN JARVIS,2013-12-11 This is the second edition of an introduction to all the financial and management accounting concepts and techniques required by the general business student

Outlines and study guides Irvin N. Gleim,1984

C.F.A. Study Guide Institute of Chartered Financial Analysts,1983

Personnel Literature United States. Office of Personnel Management. Library,United States Civil Service Commission. Library,1966

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Business Horizons ,1972

Enabling Strategic Decision-Making in Organizations through Dataplex Siva Ganapathy, Subramanian Manoharan,Rajalakshmi Subramaniam,Sanjay Mohapatra,2023-01-23 Enabling Strategic Decision Making in Organizations through Dataplex breaks down the role of data in strategic decision making examining the organizational benefits but also utilising real world examples of limitations and challenges and how these can be overcome

The Economics of Accounting Richard Frankel,S. P. Kothari,Luo Zuo,2024 The Economics of Accounting explores how accounting plays a vital role in driving business efficiency and creating value The book reveals the economic significance of accounting outputs particularly earnings in optimizing firm performance It showcases how accounting information enhances decision making within organizations reduces information gaps in financial markets and facilitates price discovery The book highlights that contrary to common misconceptions accounting not only maximizes shareholder value but also promotes stakeholder protection leading to increased value creation

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