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About the Book. This text, originally by D. Annand and H. Dauderis, is intended for a first course in introductory financial accounting. It has been extensively edited by Athabasca University and reflects current International Financial Reporting Standards (IFRS).

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Accounting is the process of recording, summarizing, analyzing, and interpreting financial (money- related)

activities to permit individuals and organizations to make informed judgments and decisions.

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Introduction to Financial Accounting. Financial accounting is a specialized branch of accounting that keeps track of a company's financial transactions. Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Financial Accounting | Explanation | AccountingCoach

Introduction to Financial Accounting Chapter 1 gets you started. It begins with an overview of the whole book and then introduces the people who prepare and use financial accounting's information and the way accounting measures an enterprise's performance. The chapter also introduces financial accounting's underlying system and ideas about the kinds of analysis that are central to using ...

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