

# Financial Accounting Study Guide

Hofstra University

## Chapter 1: Overview of Financial Accounting

### **What is Financial Accounting:**

Financial accounting is a branch of accounting that deals with recording, classifying, and summarizing financial transactions for a business, organization, or any other entity.

The primary goal of financial accounting is to provide relevant and accurate information that is useful for decision-making.

Financial accounting information is used by internal stakeholders such as management, employees, and owners, as well as external stakeholders like investors, lenders, regulators, and customers.

### **Importance of Financial Accounting:**

Financial accounting is essential for the success of any business, large or small. Accurate financial accounting helps businesses make informed decisions by providing a clear picture of their financial position and performance.

It also ensures compliance with legal and regulatory requirements and provides a basis for tax calculation and payment.

Additionally, financial accounting helps build trust with external stakeholders by providing transparent and reliable information about the business's financial performance.

# Financial Accounting Study Guide 4e

**Jerry J. Weygandt**



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