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company which  
comprises documents  
like balance sheet  
(Statement of financial  
position), Profit and  
loss account  
(Statement of  
comprehensive  
income), Cash flow  
statement (statement  
of cash flow),  
Statement of equity,  
etc. Note that the  
phrases in bracket  
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performing. These basic concepts will support the analysis of financial reports ...

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the financial  
accounting discuss  
with the fundamental  
concepts of financial  
reporting: it's  
functioning, the logic  
behind the double-  
entry recording  
scheme, and the  
contents (balance  
sheet, income  
statement and cash  
flow statement) of  
fundamental financial  
statements.

**Accounting**

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Accounting is an art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are of a financial character and interpreting the result thereof.

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## **Chapter 1: Fundamentals of Accounting - SlideShare**

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Accounting is the study  
of Principles and  
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language. Through this language, it is easy to analyse the financial condition and performance of the business.

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Really, what  
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Accounting is, is just the process of capturing the financial status of a business.

The second major term we're going to use is accrual. What an accrual is, is when you conduct a transaction that has some sort of downstream effect, and basically, there is a timing difference between.

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be written examination  
paper of three hours

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a company's past  
performance and  
evaluate its current  
financial condition.

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