



Introduction to The Language of a Business

Accounting - the systematic process of collecting, recording, summarising, communicating and analysing the financial, economic and sustainable information of a business for decision making.

The Branches of Accounting



Branches	Explanation
Financial accounting	involves recording and classifying business transactions, and preparing and presenting financial statements to be used by internal and external users.
Managerial or Management Accounting	focuses on providing information for use by internal users, the management.
Cost accounting	refers to the recording, presentation, and analysis of manufacturing costs. Cost accounting is very useful in manufacturing businesses since they have the most complicated costing process.
Auditing	External auditing refers to the examination of financial statements by an independent party with the purpose of expressing an opinion as to fairness of presentation and compliance with GAAP. Internal auditing focuses on evaluating the adequacy of a company's internal control structure by testing segregation of duties, policies and procedures, degrees of authorization, and other controls implemented by management.
Tax accounting	helps clients follow rules set by tax authorities. It includes tax planning and preparation of tax returns.
Fiduciary accounting	Involves handling of accounts managed by a person entrusted with the custody and management of property of or for the benefit of another person.
Forensic accounting	Involves court and litigation cases, fraud investigation, claims and dispute resolution, and other areas that involve legal matters. This is one of the popular trends in accounting today.

Welcome to Financial

The Financial Accounting

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