

ACCT 2003 Lesson Module Part 1

Objectives and Instructions:

Chapter 1: Financial Statements and Business Decisions

Objectives

- Accounting Systems -- collect and process financial information about organizations and report it to decision makers for business
 - Financial Accounting-- external decision systems
 - Managerial Accounting-- internal decision systems

Question 1-1: What are the internal users of financial reports?

Question 1-2: What are the external users of financial reports?

- Managerial Accounting
 - Planning Activities
 - Controlling Activities
 - Reporting Activities

- "After study Financial Accounting"

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General and Special Laws of the State of Texas Texas,1945 **Accountants' Index** American Institute of Certified Public Accountants,1923 **Journal of Accountancy** ,1929 **Columbia University Bulletin** Columbia University,1915
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