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student) + contents,

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Accounting and Reporting

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~~MANAGERIAL Accounting~~

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like balance sheet

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account (Statement of
comprehensive income), Cash
flow statement (statement of

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Examples of Financial

Reporting. Financial reporting includes the following:

External financial statements (income statement, statement of comprehensive income, balance sheet, statement of

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cash flows, and statement of stockholders' equity) The notes to the financial statements

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Stockholders, suppliers, banks, employees, government agencies, business owners, and other stakeholders are examples of people interested in receiving such information for decision making purposes. Financial

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Accountancy is governed by both local and international accounti

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Communication of financial information, like financial statements, to the financial statement users, like investors and creditors.

Financial reporting is typically viewed as companies issuing financial

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