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Chapter 1 introduces the study of accounting. Accounting is defined as a set of concepts and techniques that are used to measure and report financial information about an economic entity. Accounting consists of both external reporting issues known as "financial accounting," and internal reporting issues related to "managerial accounting."

Chapter 1: Welcome to the World of Accounting ...

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Chapter 5 Accounting for Merchandising Activities

I can tell you that if you don't follow the seven guiding principles of accounting, you won't produce accurate financial statements, and financial statement users won't be able to rely on them.

The Fundamental Principles of Accounting - Study.com

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