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Financial Accounting Fundamentals, Ch. 1, Wild, 2009. Page 1 CHAPTER 1: INTRODUCING FINANCIAL ACCOUNTING I. IMPORTANCE OF ACCOUNTING Accounting is the language of business and is called this because all organizations set up an accounting information system to communicate data to help people make better decisions. Accounting is a system

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The accounting equation: Assets = Liabilities + Owners' Equity. How transactions impact the accounting equation. The four core financial statements. 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.

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