

principles of Accounting

The basic of Economics → allocate the limited resources in the most efficient way

Finance

Assets

Capital

borrower

investors

loans

share capital

organization for Business

profit

return

capital provider

reinvest

Accounting

track our expenditure

language of business

provide useful information

Make decision
(allocate finance resource)

Financial Statement (báo cáo tài chính)

- Statement of financial position / Balance sheet (bảng cân đối kế toán)
→ statement at a point in time.

- Income Statement / Statement of financial performance (Báo cáo hoạt động kinh doanh)
+ Statement of comprehensive income

- Statement of Cash Flows (Báo cáo lưu chuyển tiền tệ)

- + Statement of Changes in Equity (Báo cáo về những thay đổi trong vốn chủ sở hữu)

→ statement in a period

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M Carnoy



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Accounting Revision Notes Leo John Duffy, Ian Monro, 1984-01-01 **Principles of Accounting Study Notes** T. D. Wise, 1998-04-17 *Notes in Accounting Principles* Nathaniel Lothrop Harris, 1919 Notes in a course taken at the Graduate School of Business Administration **Fundamental Accounting Principles** Kermit D. Larson, 1996-06 Fundamental Accounting Principles Kermit D. Larson, McGraw-Hill Higher Education, 1998-07 Fundamental Accounting Principles Kermit D. Larson, 1995-12 *Fundamental Accounting Principles* Kermit D. Larson, 1996-06 Fundamental Accounting Principles Kermit D. Larson, Paul Miller, Jon A. Booker, Charles Caldwell, Susan C. Galbreath, Jr. Rand, Jr., 1995-12
Accounting Principles Power Notes Jerry J. Weygandt, 2002-10-01 Principles of Accounts P.M.S. Jasal, 197?
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