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Study Guide Section 2 Evidence Of Evolution

Accounting information can help the owner(s) of a business to plan for the future. The accounting equation is: $\text{Capital} = \text{Assets} - \text{Liabilities}$. The two sides of the accounting equation are represented by the two parts of the statement of financial position.

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Financial accounting is primarily concerned with the preparation of financial statements whereas management accounting covers areas such as interpretation of financial statements, cost

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accounting, etc. Both these types of accounting are examined in the following paragraphs. 1.5.1 Financial accounting As mentioned earlier, financial accounting ...

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