

fundamental accounting principles volume pdf

Accounting information is general purpose and should be designed to serve the information needs of all types of interested parties. To be useful, information should be helpful in assessing an entity's economic resources, claims against resources, and what causes changes in resources and claims.

Objectives And Qualities Of Accounting Information

Definition. The Institute of Management Accountants (IMA) recently updated its definition as follows:

"management accounting is a profession that involves partnering in management decision making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's ...

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