FULL SOLUTION MANUAL FOR

Financial Accounting 11th Edition Robert Libby,

Patricia Libby, Frank Hodge



Chapter 1

Financial Statements and Business Decisions

ANSWERS TO QUESTIONS

- Accounting is a system that collects and processes (analyzes, measures, and records) financial information about an organization and reports that information to decision makers.
- Financial accounting involves preparation of the four basic financial statements and related disclosures for external decision makers. Managerial accounting involves the preparation of detailed plans, budgets, forecasts, and performance reports for internal decision makers.
- Financial reports are used by both internal and external groups and individuals. The
 internal groups are comprised of the various managers of the entity. The external
 groups include the owners, investors, creditors, governmental agencies, other
 interested parties, and the public at large.
- 4. Investors purchase all or part of a business and hope to gain by receiving part of what the company earns and/or selling their ownership interest in the company in the future at a higher price than they paid. Creditors lend money to a company for a specific length of time and hope to gain by charging interest on the loan.

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