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has two-fold objective,

viz, To ascertain the

profitability of the

business, and to know

the financial position of

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Financial accounting is
a useful tool to
management and to
external users such as
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and ...

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Using standardized guidelines, the transactions are recorded, summarized,

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accounting

information/data is to be

used to solve the

problems of the public

at large such as

determination and

controlling of prices.

Therefore, safeguarding

of public interest can

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better be facilitated with the help of proper, adequate and reliable accounting information and as a result of it the society at large is benefited.

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branch of accounting
involving a process of
recording, summarizing,
and reporting the myriad
of transactions resulting

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