

CHAPTER 1

Introduction to accounting and business decision making

LEARNING OBJECTIVES

After studying this chapter, you should be able to:

- 1.1 explain the process of accounting
- 1.2 outline the importance of accounting and its role in decision making by various users
- 1.3 explain the differences between financial accounting and management accounting
- 1.4 explain the role of accounting information in the business planning process
- 1.5 discuss the globalisation of financial reporting
- 1.6 explain what is meant by digital disruption and how new technology is influencing the accounting profession
- 1.7 describe business sustainability, outline its key drivers and principles, and compare key theories in the area
- 1.8 describe sustainability reporting and disclosure (including integrated reporting)
- 1.9 provide examples of exciting opportunities for careers in accounting.



Accounting Business Reporting For Decision Making Answers

S Ashworth



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