



Accounting Standards and Principles in the US

Philipp Kaufmann

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Seminar paper from the year 1999 in the subject Business economics - Accounting and Taxes, grade: Good, University of Vienna (Institute for Business), course: English, 17 entries in the bibliography, language: English, abstract: What is accounting?

Accounting is the system that measures business activities, processes that information into reports, and communicates the results to decision makers. For this reason it is called “the language of business“. The better you understand the language, the better you can manage the financial aspects of living. Personal financial planning, education expenses, loans, car payments, income taxes, and investments are based on the information system that we call accounting – also important for the environment (illustration below). A key product of an accounting information system is that financial statements allow people to make informed business decisions. Financial statements are the documents that report an individual's or an organization's business in monetary amounts.

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