

## Principlesofaccountingcom Chapter 1

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Chapter 1 introduces the study of accounting. Accounting is defined as a set of concepts and techniques that are used to measure and report financial information about an economic entity. Accounting consists of both external reporting issues known as "financial accounting," and internal reporting issues related to "managerial accounting."

### Chapter 1: Welcome to the World of Accounting ...

Let's begin with a more formal definition of accounting: Accounting is a set of concepts and techniques that are used to measure and report financial information about an economic unit. The economic unit is generally considered to be a separate enterprise. The information is reported to a variety of different types of interested parties.

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To decide to be an accountant is no more descriptive than deciding to be a doctor as there are a variety of specialty areas. Many accountants engage in the practice of public accounting, which involves providing audit, tax, and consulting services to the general public. To engage in the practice of public accounting usually requires one to be licensed.

### The Accounting Profession and Careers ...

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