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It is the system of recording, summarizing, and analyzing an economic entity's financial transactions. Effectively communicating this information is key to the success of every business.

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Accounting process is the process of collecting, recording, classifying, summarising and communicating financial information to the users for judgement and decision-making. The following steps are involved in accounting process: (1) Identification : It is the process of identifying and analysing

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business transactions.

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Accounting is the system of recording financial transactions with both numbers and text in the form of financial statements. It provides an essential tool for billing customers, keeping track of assets and liabilities (debts), determining profitability, and tracking the flow of cash.

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(AAA) defined accounting as "the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by users of information".

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An accounting information system (AIS) is a structure that a business uses to collect, store, manage, process, retrieve, and report its financial data so it can be used by accountants, consultants,...

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Accounting is the process of recording financial transactions pertaining to a business. The accounting process includes summarizing, analyzing and reporting these transactions to oversight...

~~Accounting Definition~~

Introduction to Accounting Page 2 of 7 (c) The details of two office buildings acquired on rent by Ninja Enterprises (NE) are

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I

as follows: (i) On 1 April 2017, Building I was acquired on annual rent of Rs. 2,400,000. Effective from 1 October 2018 the rent was increased by 20%. NE pays rent on half yearly basis in advance.

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