

Name

**COMPANY STAKEHOLDERS /**

**USERS OF ACCOUNTING INFORMATION EXERCISE**

A **company stakeholder** is an individual or organization who uses accounting information and who is interested in the financial performance of a particular firm.

For each of the following types of **users** of accounting information, or company stakeholders, indicate whether they are **internal** (inside the company) or **external** (outside the company) stakeholders and then briefly describe **why** they might be interested in the success or failure of a particular business.

STAKEHOLDER	INTERNAL OR EXTERNAL	REASON
OWNERS  (incl. CORPORATE SHAREHOLDERS)		
MANAGERS / BOARD OF DIRECTORS		
EMPLOYEES / UNIONS		
COMPETITORS		
GOVERNMENT TAX AUTHORITIES - CRA  (Canada Revenue Agency)		

<b>SUPPLIERS / VENDORS</b>		
<b>LENDERS (BANKS)</b>		
<b>CUSTOMERS / CLIENTS</b>		
<b>POTENTIAL INVESTORS</b>		