

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)		

SUPPLIERS / VENDORS		
LENDERS (BANKS)		
CUSTOMERS / CLIENTS		
POTENTIAL INVESTORS		