

What is accounting?

→ **Accounting** is concerned with collecting, analysing and communicating financial information. The purpose is to help people who use this information to make more informed decisions. If the financial information that is communicated is not capable of improving the quality of decisions made, there would be no point in producing it. Sometimes the impression is given that the purpose of accounting is simply to prepare financial reports on a regular basis. While it is true that accountants undertake this kind of work, it does not represent an end in itself. The ultimate purpose of the accountant's work is to give people better financial information on which to base their decisions. This decision-making perspective of accounting fits in with the theme of this book and shapes the way in which we deal with each topic.

Completa los enunciados en español con la información que falta.

- 1) La _____ se ocupa de recolectar, analizar y comunicar _____.
- 2) Su propósito es ayudar a las personas que usan _____ a tomar _____.

Indica la referencia de estos pronombres.

- IT en línea 4:
quality financial information
- THIS (kind of work) en líneas 6-7:
la preparación de los estados contables la impresión
- ITSELF en línea 7:
accountants this kind of work

Indica verdadero o falso.

- 1) No tendría sentido producir información financiera si esta no fuera capaz de mejorar la calidad de las decisiones tomadas. V F
- 2) La única tarea de los contadores es preparar informes financieros. V F
- 3) Este libro aborda la toma de decisiones a partir de la información contable. V F