

## Chapter 1: Introduction and Overview of the Financial Accounting System

### 1.1 Introduction

The financial accounting system is a critical component of any organization's internal control system. It provides a systematic and organized way of recording, summarizing, and reporting the financial transactions and events of an organization. This system is essential for the management of the organization's financial resources and for the preparation of financial statements.

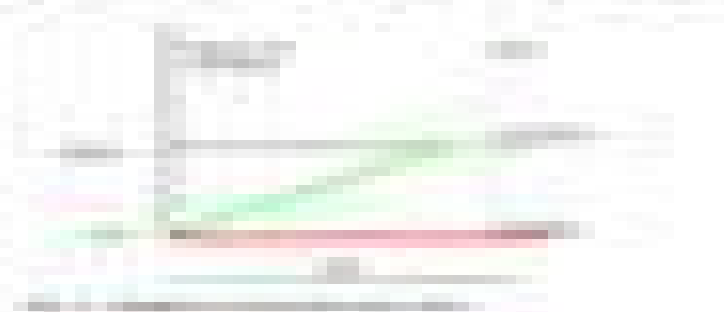
The financial accounting system is a part of the internal control system. It is a system of accounting that provides information about the financial position and performance of an organization. It is a system that is designed to provide information to the management of the organization and to the external stakeholders.

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Figure 1.1: The Financial Accounting System

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**S Ben Porath**



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