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Financial Accounting refers to the Bookkeeping of the Financial transactions by classifying, analyzing, summarizing, and recording financial transactions like Purchase, Sales, Receivables and Payables and finally preparing the Financial Statements which includes Income Statement, Balance Sheet & Cash Flows.

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Accounting principle that prescribes financial statement information to be based on actual costs incurred in business transactions. Equity. Owner's claim on the assets of a business; equals the residual interest in an entity's assets after deducting liabilities. Also called net assets.

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