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[ACC102] A good accounting information should not be subjective

[ACC102] The processes involved in bookkeeping are as follows:  
the interpretation of accounts

[ACC102] The profits generated in the financial statements provide the basis for determining the taxable profits of a company.

[ACC102] The components of financial statements are the statement of financial accounting

[ACC102] The starting point in the study of accounting is financial accounting

[ACC102] ...records generated revenue and disbursed expenditure in such a way as to extract with ease relevant financial information  
Government accounting

[ACC102] The main statutory document for the regulation of business in Nigeria is the Companies and Allied Matters Act 1990 (as amended in 2004).

[ACC102] An accounting process that starts with bookkeeping and ends with the preparation and interpretation of financial statements is  
Financial accounting

[ACC102] ...provides information to management of a business to help them take better decision  
Management accounting

[ACC102] Bookkeeping is the recording phase of accounting

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