

V



# Financial Accounting

Vizle



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→ sold beverages \$1000  
→ sold food \$1500  
→ Electricity \$200  
→ Rent \$500  
→ Salaries \$1000



Accountant



Owner



COMMUNICATE

REVENUES \$2500

LESS: EXPENSES  
\$1700

NET INCOME \$800



→ sold beverages \$1000  
→ sold food \$1500  
→ Electricity \$200  
→ Rent \$500  
→ Salaries \$1000



Accountant

→ Revenue \$1000  
→ Revenue \$1500  
→ Expense \$200  
→ Expense \$500  
→ Expense \$1000

ایرادات  
مصرفات

# TYPES OF ACCOUNTING INFORMATION USERS

## EXTERNAL USERS

*Investors, Creditors*

## INTERNAL USERS

*Managers, Employees*

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