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about a firm. The first is the balance sheet, shown in Figure 3.1, which summarizes the assets owned by a firm, the value of these assets and the mix of financing, debt and equity, used to finance these assets at a point in time.

CHAPTER 3
UNDERSTANDING
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The general ledger is the backbone of any accounting system which holds financial and non-financial data for an organization. An organization's statement of financial position and the statement of income and comprehensive income are both derived from the general ledger. Each account in the general

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ABSTRACT. This study sought to assess the influence of financial accounting reporting on the management of

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a business organization. Specifically, the work was carried out to find out whether financial statement shows a true and fair view of Champion Breweries financial positions and establishes the relationship between financial accounting reporting and management of a business organization.

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