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1. Accounting is a system of analyzing, recording, and summarizing the results of a business's activities and then reporting them to decision makers. 2. An advantage of operating as a sole proprietorship, rather than a corporation, is that it is

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(b) Financial accounting is the process of summarizing financial information in order to prepare the company's financial statements. Financial accounting is thus the manner in which an organization communicates financial information namely performance, position and cashflow to the outside world.

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