



# Accounting for Fun and Profit: A Guide to Understanding Financial Statements

*Lawrence A Weiss*

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Accounting is an economic information system, and can be thought of as the language of business. Accounting principles cannot be discovered; they are created, developed, or decreed and are supported or justified by intuition, authority, and acceptability. Managers have alternatives in their accounting choices; the decisions are political, and trade-offs will be made.

Accounting information provides individuals, both inside and outside a firm, with a starting point to understand and evaluate the key drivers of a firm, its financial position, and performance. If you are managing a firm, investing in a firm, lending to a firm, or even working for a firm, you should be able to read the firm's financial statements and ask questions based on those statements.

This book explains the fundamentals of financial statements. It is designed and meant to explain the language of accounting to non-accountants (i.e., those who hire accountants). After reading this book, you should be able to pick up an annual report, read it, understand much of it, and have a solid foundation to start asking questions about the firm.

This book will show you that accounting can be informative and fun!

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