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[Financial Accounting is a specialized branch of accounting that keeps track of a company ' s financial transactions. Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.](#)

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This video goes over the accounting equation and how it relates to the Balance Sheet. It also explains the balance sheet both comparative and classified

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4 4. Cash Flows From Operations + Cash Flows From Investing + Cash Flows from Financing. Net cash flow from operations, after taxes and interest expenses Includes divestiture and acquisition of real assets (capital expenditures) and disposal and purchase of financial assets. Also includes acquisitions of other firms.

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