

Accounting Equation & Financial Statements

- Accounting equation
 - Assets = Liabilities + Owners' Equity
 - Components:
 - Assets
 - Cash, Inventory, Equipment
 - Liabilities
 - Accounts/Notes Payable, etc.
 - Owners' Equity
 - Common Stock
 - Retained Earnings

第10章



17th February
2009

User Page Guide

Recording Accounting Transactions (cont.)

Step 3 - Posting entries to general ledger

- DR on Left / CR on Right of GL account

General Incentive		Sales		Profit	
Year	Amount (\$M)	Year	Units	Year	Units
2010	100	2010	1,000	2010	100
2011	120	2011	1,100	2011	110

Apple Watch Face

Requirement: Using 1000, 1000, and Average Cost, Reference [1] calling lowest cost value (1000), and a 10% gross profit (and gross profit rate), assuming 1000 sales price.

100 100 100

	Units	Unit Cost	Total Cost
Beginning inventory	0	\$0	
31-Jan	100	\$10	\$1,000
8-Mar	100	\$12	\$1,200
25-Mar	200	\$10	\$2,000
Goods available (31 + P)	1,200		\$3,200
Ending inventory	100		\$1,000
COGS	1,100		\$2,200

Non-Teaching Duties

卷首语

	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
2-Jan	300	100	\$30,000
3-Jan	900	120	\$108,000
25-Jan	300	130	\$39,000
Goods Available (30 + P)	1,200		\$157,000
Ending Inventory	300		Amount
COGS	900		Formula

Using Building Information

Date	Start Amount	Amount	Formula
1-Jan	Amount	Amount	Formula
2-Jan	Amount	Amount	Formula
3-Jan	Amount	Amount	Formula
4-Jan	Formula	Formula	Formula

Instructors Resource Kit Principles Of Accounting

AW Chickering

Instructors Resource Kit Principles Of Accounting:

Accounting Instructor's Resource Kit Cunningham,Loren A Nikolai,John D Bazley,1999-07 Accounting Information for Business Decisions offers an integrated approach to teaching managerial and financial accounting course topics for the Introductory or Principles of Accounting course This new text written by an experienced author team is designed to help students understand how to use both managerial and financial accounting information to make decisions Class tested for three years across the United States its student friendly approach has already earned it rave reviews The text provides an introduction to business in Chapter 1 and is the only introductory accounting book to have an entire chapter Chapter 2 devoted to creative and critical thinking A non technical approach makes learning accounting accessible for majors and non majors focuses students on using accounting information for decision making and conforms with AECC guidelines for teaching accounting A full chapter length appendix on the accounting cycle debits credits allows instructors to implement this portion of the course anywhere they desire

[Resources in Vocational Education](#) ,1980

Resources in Education

,1979 *Principles of Accounting, Chapters 1-14* Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2004-01-23 This book

starts with a macro view of accounting information by presenting real financial statements The authors establish how financial statements communicate the financing operation and investing activities of a business To integrate the use of financial statements for decision making the authors identify a finite set of tools necessary to make business decisions based on financial information The Decision Toolkit is provided for the reader and integrated throughout the text

Instructors Resource Manual and Solutions, Chap. 1-15 Jeffrey Slater,2002-09-04 *Principles of Financial Accounting* Belverd E.

Needles,Marian Powers,2005 Designed for financial accounting programs that prefer to start with a sole proprietorship approach this market leading text provides business students with a strong foundation in accounting procedures and emphasizes the use of financial information in decision making and analysis The text intended for use in a single semester or quarter contains balanced flexible content supported by an array of integrated print and technology supplements The 2005e Edition maintains a high standard for accuracy integrates performance measurement and emphasizes technology Real world examples appear throughout the text to help students link accounting procedures to publicly held companies as well as international governmental and not for profit organizations

Principles of Accounting Meg Pollard,Sherry K.

Mills,Walter T. Harrison,2007 The Demo Docs System of instruction replicates the classroom experience by providing more I get it moments outside of class We ve talked to tons of POA instructors and our editors have even taken the accounting course numerous times to figure out the following issue in this course that is consistent Students understand or get it right after you do a problem in class but as soon as they leave class with each passing hour their ability to do the problems again and complete their homework diminishes to the point of them either having to come to office hours to get help or they just quit and get behind in the course On top of this you can end up getting behind in the course as well in order to keep everyone

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Canadiana, 1991 **Financial Accounting** Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2000-02-29 This exciting practical introduction arms readers with a practical set of tools and the confidence to use those tools effectively in making business decisions It begins with a macro view of accounting information by presenting real financial statements The authors clearly establish how a financial statement communicates the financing operating and investing activities of a business

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Table of Contents Instructors Resource Kit Principles Of Accounting

1. Understanding the eBook Instructors Resource Kit Principles Of Accounting
 - The Rise of Digital Reading Instructors Resource Kit Principles Of Accounting
 - Advantages of eBooks Over Traditional Books
2. Identifying Instructors Resource Kit Principles Of Accounting
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Instructors Resource Kit Principles Of Accounting
 - User-Friendly Interface
4. Exploring eBook Recommendations from Instructors Resource Kit Principles Of Accounting
 - Personalized Recommendations
 - Instructors Resource Kit Principles Of Accounting User Reviews and Ratings
 - Instructors Resource Kit Principles Of Accounting and Bestseller Lists
5. Accessing Instructors Resource Kit Principles Of Accounting Free and Paid eBooks
 - Instructors Resource Kit Principles Of Accounting Public Domain eBooks
 - Instructors Resource Kit Principles Of Accounting eBook Subscription Services

- Instructors Resource Kit Principles Of Accounting Budget-Friendly Options
- 6. Navigating Instructors Resource Kit Principles Of Accounting eBook Formats
 - ePUB, PDF, MOBI, and More
 - Instructors Resource Kit Principles Of Accounting Compatibility with Devices
 - Instructors Resource Kit Principles Of Accounting Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Instructors Resource Kit Principles Of Accounting
 - Highlighting and Note-Taking Instructors Resource Kit Principles Of Accounting
 - Interactive Elements Instructors Resource Kit Principles Of Accounting
- 8. Staying Engaged with Instructors Resource Kit Principles Of Accounting
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Instructors Resource Kit Principles Of Accounting
- 9. Balancing eBooks and Physical Books Instructors Resource Kit Principles Of Accounting
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Instructors Resource Kit Principles Of Accounting
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Instructors Resource Kit Principles Of Accounting
 - Setting Reading Goals Instructors Resource Kit Principles Of Accounting
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Instructors Resource Kit Principles Of Accounting
 - Fact-Checking eBook Content of Instructors Resource Kit Principles Of Accounting
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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