

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



1st Round Winners

User Page Guide

Activity: Bicycles

Requirement: Using 2010, 2011, and Average Cost, Reference [1] scaling factors are taken 12.00000, and 1.00000 profit (and gross profit rate), assuming 1.000 sales price.

1000

	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	
2-Jan	100	100	\$10,000
8-Jan	100	125	\$12,500
25-Jan	200	150	\$30,000
Goods Available (300 + P)	1,250		\$42,500
Ending Inventory	200		Amount
(200)	1,000		Formula

Non-Religious Institutions

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

General install

Step 3 - Posting entries to general ledger

- DR on Left / CR on Right of GL account

General ledger		Date	Debit	Credit
Item	Description			
100	Bank		1,000	
100	Current Year			1,000

四百一

	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
2-Jan	100	100	\$10,000
3-Jan	900	125	\$112,500
25-Jan	200	100	\$20,000
Goods Available (B1 + P)	1,200		\$132,500
Ending Inventory	200		Amount
COGS	1,000		Formula

Using the *Browser*

Rate			
1-hr	Amount	Amount	Formula
2-hr	Amount	Amount	Formula
3-hr	Amount	Amount	Formula
(1) Cost	Formula	Formula	

Instructors Resource Kit Principles Of Accounting

Harvard University

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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

on track The Demo Docs system helps to recreate the I get it moments outside of class keeping both you and the students on track *Fundamental Accounting Principles* Kermit D. Larson, Pyle, William W, 1999 A Study Guide prepared by Barbara Chiappetta covers each chapter and appendix with reviews of the learning objectives outlines of the chapters and summaries of chapter materials It also provides additional problems and solutions **Accounting** Paul D. Kimmel, Jerry J.

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