

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 1000, 1000, and Average Cost, Reference [1] calling lowest cost value (1000), and $\times 10$ gives profit (and gross profit rate), assuming 1000 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 Ingestion

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		1,00	
100	Current Year			1,00

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	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
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

Ray H. Garrison

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

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Instructor's Resource Guide

Transparency Masters and Video Guide to Accompany Managerial Accounting, Tenth Edition Ray H. Garrison,2003

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

English for Careers Leila R. Smith,2002

Hospital Financial Management ,1975 **Canadiana** ,1991 **Teachers College Bulletin** ,1896 **Subject Guide to Books in Print** ,2001 **The Vocational-technical Library Collection** Bruce Reinhart,1970 **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

The Balance Sheet ,1929

Resources in Education ,1996 **Subject Guide to Children's Books in Print 1997** Bowker Editorial Staff,R R Bowker Publishing,1996-09 **The Software Encyclopedia** ,1986 **The Journal of Home Economics** ,1974 **Forthcoming Books** Rose Arny,2001 **Cti Higher Edn** Cengage Learning Australia,Thomson Course Technology,2001-12

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