

## 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



IP Foundation  
Protocol

## User Interface Guide

#### Activity: Magnetic Force

Requirement: Using 2010, 2011, and Average Cost, Reference [1] scaling factors are taken (2.0 for 2010, and 1.0 for 2011) gross profit (and gross profit rate), assuming 1,000 sales price.

100

	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		\$34,500
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
Item	Description		
100	Bank	11/01	1,000
100	Current Assets		1,000

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	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
2,400	100	100	\$24,000
8,400	900	125	\$106,250
20,400	1,000	100	\$20,400
Goods Available (20,400)	1,000		\$106,250
Ending Inventory	200		Amount
10,600	1,000		Formula

### Using the *Summary* feature

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

**A Loxley**

## **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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**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

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