

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

ANSI Testing Report

Date			
2-Jun	Amount	Amount	Formula
3-Jun	Amount	Amount	Formula
29-Jun	Amount	Amount	Formula
30-Jun	Amount	Amount	Formula

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	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
20 Jun	100	100	\$10,000
30 Jun	100	120	\$12,000
25 Jun	200	130	\$26,000
Stocks Available (30 + 7)	1,200		\$58,000
Ending Inventory	200		Amount
2009	1,000		Formula

UVA Building Inventory

Rate	Amount	Amount	Formula
1-hour	Amount	Amount	Formula
2-hour	Amount	Amount	Formula
3-hour	Amount	Amount	Formula
4-hour	Amount	Amount	Formula

Instructors Resource Kit Principles Of Accounting

Bruce Reinhart

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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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

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 - 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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défunte 1899 pavane for a dead princess rapsodie espagnole 1907 the ballet daphnis et

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