

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

Tutoring 100



17th February
2009

Use 1-Page Guide!

Apple Watch

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.

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	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	
July 1st	100	\$50	\$5,000
July 15th	100	\$75	\$7,500
July 31st	200	\$50	\$10,000
Goods Available (300 + P)	1,250		\$24,500
Ending Inventory	200		Amount
2000	1,000		Formula

Productivity Improvement

General Index

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
Jul-1	100	100	\$10,000
Aug-1	100	125	\$12,500
25-Aug	200	130	\$26,000
Goods Available ($B + P$)	1,200		\$58,500
Ending Inventory	200		Amount
COGS	1,000		Formula

Urgent Health Services

Rate	Amount	Amount	Formula
15%	Amount	Amount	Formula
5%	Amount	Amount	Formula
25%	Amount	Amount	Formula
12.5%	Amount	Amount	Formula

Instructors Resource Kit Principles Of Accounting

David Baud

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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