

## 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

### Relative Phase



17<sup>th</sup> February  
2009

### Use 1-Page Guide!

#### Apollo Bicycle Shop

Requirement: Using 1990, 1995, and Average Cost, Performance (1) scaling inventory value (\$0.000), and (2) price growth (end price/initial price), running 5000 sales price.

10 of 10

	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	
3-Jun	100	\$50	\$5,000
8-Jun	100	\$75	\$7,500
25-Jun	200	\$100	\$20,000
Goods Available (30 + P)	1,250		\$25,500
Ending Inventory	250		Amount
COGS	1,000		Formula

ANSI Testing Report

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

卷之三

	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
P-Item	100	\$10	\$1,000
S-Item	100	\$20	\$2,000
Z-Item	200	\$30	\$6,000
<b>Goods Available (B + P)</b>	<b>1,200</b>		<b>\$9,000</b>
Ending Inventory	200		<b>Amount</b>
0000	1,000		<b>Formula</b>

### Urgent Health Services

Rate	1-hr Amount	Amount	Formula
1-hr	Amount	Amount	Formula
1-hr	Amount	Amount	Formula
1-hr	Amount	Amount	Formula
1-hr	Formula	Formula	Formula

# Instructors Resource Kit Principles Of Accounting

**Patrick Vollmar**

## **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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