

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

Apple Watch Store

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.

Digitized by srujanika@gmail.com

	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 Issues

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		1,000	
100	Current Year			1,000

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	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
Julian	100	\$10	\$1,000
Elton	150	\$15	\$2,250
Dwight	200	\$20	\$4,000
Goods Available (B + P)	1,150		\$7,250
Ending Inventory	200		Amount
0000	1,000		Formula

With Reading Comprehension

Instructors Resource Kit Principles Of Accounting

Richard Bailey

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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Accounting Principles Jerry J. Weygandt,2000 Australian Books in Print 1999 K G Saur Books,1999-04 Excellent coverage essential to worldwide bibliographic coverage American Reference Books Annual This comprehensive reference provides current finding ordering information on more than 123 000 in print books published in Australia You ll also find brief profiles of more than 12 000 publishers distributors whose titles are represented as well as information on trade associations local agents of overseas publishers literary awards more From Thorpe **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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