

## 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



17<sup>th</sup> 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 model		Semi- parametric	
Item	Approx. SE	Item	Approx. SE
1.1.1	0.00	1.1.1	0.00
1.1.2	0.00	1.1.2	0.00

## Apple Watch Face

Requirement: Using 2010, 2011, and Average Cost, Reference [1] scaling factors are taken 12.00000, and 1.00000 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		Amount
2008	1,000		Formula

ANSI Testing Report

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

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	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
3-Jan	300	100	\$30,000
8-Jan	900	120	\$108,000
25-Jan	300	130	\$39,000
<b>Goods Available (30 + 7)</b>	<b>1,300</b>		<b>\$157,000</b>
<b>Ending Inventory</b>	<b>300</b>		<b>Amount</b>
<b>COGS</b>	<b>1,000</b>		<b>Formula</b>

## Upcoming Events

Rate	Amount	Amount	Formula
1-100	Amount	Amount	Formula
1-100	Amount	Amount	Formula
1-100	Amount	Amount	Formula
1-100	Amount	Amount	Formula

# Instructors Resource Kit Principles Of Accounting

**Rose Arny**

## **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

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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

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