

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

Teacher Page



17th February
2009

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Apple Watch

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.

10 of 10

	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-Teaching Duties

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		1,00	
100	Current Year			1,00

四六九

	Units	Unit Cost	Total Cost
Beginning Inventory	9	\$0	\$0
Purchase	300	\$20	\$6,000
Sales	290	\$15	\$4,350
Ending Inventory	20	\$20	\$400
Goods Available (B + P)	329		\$6,400
Ending Inventory	20		Amount
Formula	1,000		

With Reading Comprehension

Rate			
1-hr	Amount	Amount	Formula
2-hr	Amount	Amount	Formula
			Formula
1-Cost	Formula		Formula

Instructors Resource Kit Principles Of Accounting

Rachel S Tattersall

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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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