

## 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



17<sup>th</sup> February  
2009

## User Page Guide

## Apple Watch Face

Requirement: Using 1000, 1000, and Average Cost, Reference [1] scaling lowest cost value (1000), and a 10% gross profit (and gross profit rate), assuming 1000 sales price.

100 100 100

	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

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	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
2-Jan	100	100	\$10,000
3-Jan	900	125	\$112,500
25-Jan	200	100	\$20,000
<b>Goods Available (B1 + P)</b>	<b>1,200</b>		<b>\$132,500</b>
<b>Ending Inventory</b>	<b>200</b>		<b>Amount</b>
<b>COGS</b>	<b>1,000</b>		<b>Formula</b>

### Upgrading Services

Rate	1-hr Amount	Amount	Formula
1-hr	Amount	Amount	Formula
2-hr	Amount	Amount	Formula
3-hr	Amount	Amount	Formula
(1) Cost	Formula	Formula	

# Instructors Resource Kit Principles Of Accounting

**Michael Hoelscher**

## **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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