

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



1st Round Winners

User Page Guide

Activity: Bicycles

Requirement: Using 1000, 1000, and Average Cost, Reference [1] calling lowest cost value (1000), and a 10% gross profit (and gross profit rate), assuming 1000 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-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 install

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 |
| 2-Jan | 100 | 100 | \$10,000 |
| 3-Jan | 900 | 125 | \$112,500 |
| 25-Jan | 200 | 100 | \$20,000 |
| Goods Available (B1 + P) | 1,200 | | \$132,500 |
| Ending Inventory | 200 | | Amount |
| COGS | 1,000 | | Formula |

Using the *Browser*

| 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

G Psacharopoulos

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 Resources in Education ,1997 Resources in Vocational Education ,1980 **Instructors Resource Manual and Solutions, Chap. 1-15** Jeffrey Slater,2002-09-04 **Fundamental Accounting Principles** Kermit D. Larson,Suresh Subbarao Kalagnanam,Tilly Jensen,2005 Larson Fundamental Accounting Principles represents a current accurate and pedagogically sound text that has been setting the standard in Financial Accounting for over a decade and continues to keep pace with changing needs of today's classroom The Eleventh Canadian Edition benefits from a superior research and developmental process and sets a new standard in using technology to enhance teaching and learning in and beyond the classroom The Eleventh Canadian Edition continues to build on the core strengths that have made it a market leader presenting Fundamental Accounting Principles in a clear comprehensive and technically accurate text that has been developed in accordance with evolving market needs This text boasts a superior supplements and technology package which supports the widest range of teaching and learning whether in a traditional or technology enhanced classroom Like the text the supporting resources and technology solutions have been developed in accordance with market needs and set a new standard in the Financial Accounting 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

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1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Instructors Resource Kit Principles Of Accounting
- Chapter 2: Essential Elements of Instructors Resource Kit Principles Of Accounting
- Chapter 3: Instructors Resource Kit Principles Of Accounting in Everyday Life
- Chapter 4: Instructors Resource Kit Principles Of Accounting in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Instructors Resource Kit Principles Of Accounting. This chapter will explore what Instructors Resource Kit Principles Of Accounting is, why Instructors Resource Kit Principles Of Accounting is vital, and how to effectively learn about Instructors Resource Kit Principles Of Accounting.
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6. In chapter 5, this book will draw a conclusion about Instructors Resource Kit Principles Of Accounting. The final chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Instructors Resource Kit Principles Of Accounting.

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