

Accounting Exam 1 Study Guide

Chapter 1

- Accounting consists of three basic activities
 - Identifies
 - Records
 - Communicates
- Identify
 - Identifies the economic events relevant to its business
- Records
 - Records those events in order to provide a history of financial activities
 - Recording consists of keeping a systematic, chronological diary of events
- Communicates
 - Communicates the collected information to interested users by means of accounting reports
 - Most common of these reports are called financial statements
 - Such data are said to be reported in the aggregate
 - By doing this, the accounting process simplifies a multitude of transactions and makes a series of activities understandable and meaningful
 - A vital element of communicating is the ability to analyze and interpret
- Analyze and Interpret
 - Analyze and interpret the reported information
 - Analysis
 - Involves use of ratios, percentages, graphs, and charts to highlight significant financial trends and relationships
 - Interpretation
 - Involves explaining the uses, meaning, and limitations of reported data
- Accounting Process
 - Includes the bookkeeping function
 - Bookkeeping involves only the recording of economic events
 - In total, accounting involves the entire process of identifying, recording, and communicating economic events.
- Internal Users (within company)
 - Managers who plan, organize, and run the business.
 - This includes
 - Marketing managers
 - Production supervisors
 - Finance directors
 - Company Officers
 - Groups
 - Marketing
 - Management
 - Finance
 - Human Resources
- External Users (Outside the company)
 - Individuals and organizations outside a company who want financial information about the company
 - Investors (Owners)
 - Use accounting information to decide whether to buy, hold, or sell ownership shares of a company.
 - Creditors (Such as suppliers and bankers)
 - Use accounting information to evaluate the risks of granting credit or lending money.
 - Taxing Authorities
 - IRS (Internal Revenue Service)
 - Want to know whether the company complies with tax laws
 - Regulatory Agencies
 - Securities and Exchange Commission
 - Federal Trade Commission
 - Wants to know whether the company is operating within prescribed rules.
 - Customers
 - Interested in whether a company will continue to honor product warranties and support its product lines.
 - Labor Unions
 - Want to know whether the owners have the ability to pay increased wages and benefits
- Ethics
 - The standards of conduct by which actions are judged as right or wrong, honest or dishonest, fair or not fair
- Analyzing Ethics Cases
 - Recognize an ethical situation and the ethical issues involved

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go through the groups in order woody plants trees shrubs sub shrubs and lianas key characteristics the outer tissues of the
stems are thickened most have bark and winter buds during the dormant season exceptions

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cabinet easy to read early science texts kids learn the scientific method for classifying a plant as a fruit or vegetable and in so
doing they become scientists themselves

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web dec 6 2021 plants can be classified in many ways but one simple way is to divide them into two main groups according
to how they get their nutrients vascular plants and nonvascular plants an error

activity 3 plant classification encyclopedia of life - Apr 01 2023

web classification organizing and describing diversity activity 3 plant classification key question how can we use physical
characteristics to classify plants objectives students will classify flowering and nonflowering plants into groups based on
adaptations and traits students will compare contrast and discuss the traits of different plants

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web a film looking at different ways of classifying and grouping plants suitable for key stage 1 key stage 2 early and 1st level and 2nd level and foundation level

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web in classification the binomial nomenclature system is used and is in latin it is divided into kingdom division classification order family genus species what are the two main groups of plant classification plants are classified into two main groups this is a very basic way of classifying them i non vascular plants

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web the resource includes a presentation which details the many uses of plants and how and why we classify them including many examples it also looks at the work of karl linnaeus in developing a system of classification also included are examples of keys images for use in class worksheets and additional notes on grouping and classification

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web the classifying plants activity is a great way to get your children categorising plants based on what they can see nbsp included in this resource are six pdfs containing names and images of plants across the six pages there are 12 cards with just names 12 cards with just images and 12 cards with both the name and image here are a few of the

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web jan 15 2019 plant classification as we said there are many types of plants and we can classify them in four large groups to get to know them better algae mosses ferns and phanerogams algae don t have

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web it enables children to make simple keys based on similarities and differences between objects including parts of plants and to use keys to identify certain plants considerable emphasis is given to observation of living material

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web mar 2 2020 tree id for kids danielle wesley content manager our printable tree id guides are a fantastic way to help children learn about trees take them outside and use them in your garden school grounds or local wood they cover all four seasons so youngsters can discover how trees change throughout the year

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web teacher resources u s teaching standards big ideas plants must be classified into identifiable groups in order for us to have a clear organized way of identifying the diverse array of plants that inhabit the planet essential questions how are plants categorized into groups what are the characteristics of plants that are used to classify them