

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 101



17th February
2009

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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

	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	
3-Jun	100	\$50	\$5,000
8-Jun	100	\$75	\$7,500
25-Jun	200	\$100	\$20,000
Goods Available (30 + P)	1,250		\$25,500
Ending Inventory	250		Amount
COGS	1,000		Formula

ANSI Testing Report

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	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
7,400	100	100	\$740,000
8,000	125	125	\$1,000,000
25,400	200	200	\$5,000,000
Goods Available (B + F)	1,000		\$5,740,000
Ending Inventory	200		Amount
1,000	1,000		Formula

1970 Building Inventory

Date	Debit	Credit	Debit	Credit
1-Jan	Amount	Amount	Formula	
2-Jan	Amount	Amount	Formula	
3-Jan	Amount	Amount	Formula	
4-Jan	Formula	Formula	Formula	

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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 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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