

# FINAL EXAM STUDY GUIDE

## ▼ CHAPTER 1: INTRO TO ACCOUNTING

### ▼ GAAP

- generally accepted accounting principles
- standards that are generally accepted and universally practiced; indicate how to report economic events
- financial statements: balance sheet, income statement, statement of SE, statement of cash flows, note disclosure
- standard setting bodies: FASB, SEC, IASB

### ▼ basic accounting equation

- assets = liabilities + stockholder's equity
- assets → what a business owns, helps a company make money, provide future services or benefits (cash, supplies, equipment, lands, buildings, computers, vehicles, AR)
- liabilities → debts and obligations (what a company owes (AP, NP, SWP, sales and real estate taxes payable, etc.))
- SE → ownership claims on total assets, net worth (common stock, retained earnings, revenues, expenses, dividends); what you own minus what you owe

### ▼ income statement

- reports profitability of the company's operations over a specific period of time; shows net income or net loss

# Accounting Final Exam Study Guide

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**Advances in Accounting Education** Dorothy Feldmann, Anthony H. Catanach Jr., 2010-08-18 Intends to meet the needs of faculty members interested in ways to improve their classroom instruction This title includes both non empirical and empirical articles dealing with accounting pedagogy at college and university level

**Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-03-15 Synopsis INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and twelve best selling editions the text has built a reputation for accuracy comprehensiveness and student success

**Study Guide and Working Papers to Accompany Introductory College Accounting, with Microcomputer Applications, Second Edition** Henry J. Kaluza, 1992

Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts

**Accounting Education for the 21st Century** Jane O. Burns, Belverd E. Needles, 2014-06-28 Accounting practice whether in business or government is more dynamic more complex and addresses a wider array of issues than it did as little as five years ago Significant and rapid social political technological and economic changes are taking place in the world economy and it is increasingly recognised that accountants in all countries play a key role in the process of economic development Accounting education is undergoing a thorough review on a worldwide basis and major developments are taking place to produce quality accounting education that can keep pace with dramatic world change This book provides an up to date view of the state of accounting education throughout the world and focusses on the global challenges facing accounting education as we approach the millenium

**Financial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting

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