

Accounting Equation & Financial Statements

- Accounting equation
 - Assets = Liabilities + Owners'
 - Components:
 - Assets**
 - Cash, Inventory, Equipment
 - Liabilities**
 - Accounts/Notes Payable, +
 - Owners' Equity**
 - Common Stock
 - Retain

"Balance Sheet"



(1st Financial Statement)

Recording Accounting Transactions (cont.)

Step 3 - Posting entries to general ledger

- DR on Left / CR on Right of GL account

General Journal				
Date	Account Title	Debit	Credit	
1-Jul	Cash	1,000		
	Common Stock		1,000	

Class Activity 3

Apollo Bicycle Shop

Requirement: Using FIFO, LIFO, and Average Cost, determine (1) ending inventory value (2) COGS, and (3) gross profit (and gross profit rate), assuming \$200 sales price

Use 1-Page Guide!

(1) Using FIFO

	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
2-Jun	100	100	\$10,000
8-Jun	900	120	\$108,000
25-Jun	200	150	\$30,000
Goods Available (BI + P)	1,200		138,000
Ending Inventory	200	Amount	
COGS	1,000	Formula	

FIFO Ending Inventory

Date	Units	Unit Cost	Total Cost
2-Jun	Amount	Amount	Formula
8-Jun	Amount	Amount	Formula
25-Jun	Amount	Amount	Formula
BI Cost	Formula		Formula
Sales			\$200,000

(2) Using LIFO

	Units	Unit Cost	Total Cost
Beginning Inventory	0	\$0	\$0
2-Jun	100	100	\$10,000
8-Jun	900	120	\$108,000
25-Jun	200	150	\$30,000
Goods Available (BI + P)	1,200		138,000
Ending Inventory	200	Amount	
COGS	1,000	Formula	

LIFO Ending Inventory

Date	Units	Unit Cost	Total Cost
2-Jun	Amount	Amount	Formula
8-Jun	Amount	Amount	Formula
25-Jun	Amount	Amount	Formula
BI Cost	Formula		Formula
Sales			Amount

Instructors Resource Kit Principles Of Accounting

KJ Lindholm-Leary



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 *Instructor's Resource Kit* Patricia A. Doherty,1998 **Resources in**

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Principles of Accounting, Chapters 1-14 Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2004-01-23 This book starts with a macro view of accounting information by presenting real financial statements The authors establish how financial statements communicate the financing operation and investing activities of a business To integrate the use of financial statements for decision making the authors identify a finite set of tools necessary to make business decisions based on financial information The Decision Toolkit is provided for the reader and integrated throughout the text *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 Instructors Resource Manual and Solutions, Chap. 1-15 Jeffrey Slater,2002-09-04 Accounting Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2009 Offering a unique approach in the

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vreselijke gevoelens die er zijn je hebt het heel lang ontzettend naar je zin gehad met iemand en die periode is plotsklaps voorbij maar je gevoelens zijn dat niet deze kunnen nog heel lang aanhouden

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web deel 1 de scheiding beoordelen 1 begrijp waarom het uit ging wat deden jullie beiden waardoor de breuk tot stand kwam de meeste relatieproblemen ontstaan niet zomaar onverwacht maar bouwen zich langzaam op de kans is groot dat het probleem niet van een kant komt en dat er tekenen waren dat het eraan zat te komen

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web de ex terug methode kan je helpen om de juiste stappen te nemen om je ex terug te krijgen deze methode biedt praktische inzichten en technieken om je ex terug te krijgen en te voorkomen dat het weer fout gaat tussen jou en je ex
beantwoorden s 11 september 2019 om 18 56 hallo

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web tip 1 ontdek de reden achter de breuk tip 2 neem even afstand van elkaar tip 3 wees bereid om te veranderen tip 4 plaats je ex niet op een voetstuk tip 5 stop met verwijten tip 6 flirt met andere mensen tip 7 blijf je partner altijd verleiden de beste methode om je ex terug verliefd te maken

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web deze methode moet ervoor zorgen dat jij je ex terug kan krijgen of dat je ex zelfs smekend naar jou toe komt om hem of haar terug te nemen we willen bijna een ongeloveloos mike erin gooien maar laten we eerst maar eens kijken wat

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