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Fundamental Accounting Principles Volume 1

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Fundamental Accounting Principles

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CHAPTER 3

that extends from January 1 to December 31 is referred to as a calendar year Accounting periods of less than one year are called interim periods 2 The two generally accepted accounting principles that relate to adjusting the accounts are: The revenue recognition principle, which states that revenue should be recognized in the accounting

FUNDAMENTALS OF ACCOUNTING STUDY NOTES

SECTION - A: FUNDAMENTALS OF FINANCIAL ACCOUNTING Study Note 1 : Accounting Basics 11 Accounting Principles, Concepts and Conventions 1 12 Capital and Revenue transactions - capital and revenue expenditures, capital and 15 revenue receipts 13 Double entry system, Books of prime entry, Subsidiary Books, Cash Book, Journal,

Accounting Principles: A Business Perspective, Financial ...

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FFuunnddaammeennttaall AAccccoounnttiinngg ...

FFuunnddaammeennttaall AAccccoounnttiinngg PPrriinnccippiiilleess Chapter 1 Serial Problem-SP 1 Name _____ ASSETS LIABILITIES EQUITY DATE CASH + ACCOUNTS + COMPUTER + COMPUTER + OFFICE = ACCOUNTS + S Rey, - S Rey, + REVENUES - EXPENSES RECEIVABLE SUPPLIES SYSTEM EQUIPMENT PAYABLE CAPITAL WITHDRAWALS

CHAPTER 4

Correcting entries differ from adjusting entries because they: (1) are not a required part of the accounting cycle, (2) may be made at any time, and (3) may affect any combination of accounts 4-5 Questions Chapter 4 (Continued) *14 The standard classifications in a balance sheet are:

Practice Test for Chapters 1 and 2 in Accounting 1

Practice Test for Chapters 1 and 2 in Accounting 1 Disclaimer: The following is a practice test It is only a representation of what the actual test COULD be like It is NOT a guarantee that your actual test will have the same amount of questions, problems, nor breakdown between multiple choice

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INTRODUCTION TO ACCOUNTING

INTRODUCTION TO ACCOUNTING STRUCTURE 10 Objectives 11 Introduction 12 Development of accounting discipline 13 An accountant's job profile: functions of accounting 14 Utility of accounting 15 Types of accounting 151 Financial accounting 152 Management accounting 153 Cost accounting 154 Distinction between financial and management

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1 Indicate the usefulness of the statement of cash flows Q17-1 Q17-2 Q17-15 2 Distinguish among operating, investing, and financing activities Q17-4 Q17-6 Q17-3 Q17-5 Q17-7 Q17-8 Q17-9 Q17-16 Q17-17 BE17-2 DI17-1 E17-1 E17-2 P17-1A P17-1B BE17-1 BE17-3 E17-2 E17-3 3

Accounting Principles, Fifth Canadian Edition

Weygandt, Kieso, Kimmel, Trenholm, Kinnear, Barlow, Atkins: Principles of Financial Accounting, Canadian Edition Solutions Manual 4-1 Chapter 4

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Managerial Accounting - Philippe De Brouwer

2 CHAPTER1 INTRODUCTION 113 Differences between financial ac-countancy and management ac-counting Management accounting information differs from

KISV SM - CH05COMPLETE

encompass those accounting principles and methods that involve any of the following: a A selection from existing acceptable alternatives b Principles and methods peculiar to the industry in which the entity operations, even if such principles and methods are predominantly followed in that industry c Unusual or innovative applications of GAAP

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(b) An accounting time period of one year in length is referred to as a fiscal year A fiscal year that extends from January 1 to December 31 is referred to as a calendar year Accounting periods of less than one year are called interim periods 2 The two generally accepted accounting principles that relate to adjusting the accounts are:

Chapter 3 Adjusting the Accounts - John Wiley & Sons

(revenues) Illustration 3-1 (page 98) summarizes the revenue and expense recognition principles Timing Issues 97 Explain the accrual basis of accounting STUDY OBJECTIVE 2 Matching Revenues Expenses Advertising Delivery Utilities Customer requests service Service performed Cash received Revenue Recognition Revenue should be recognized in the

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