

PRINCIPLES OF ACCOUNTING



Hanoi School of Business & Management
Nguyen Thi Hang Nga

2 | Analyzing and Recording Transactions

Learning Objectives

After studying this chapter, you should be able to:

CONCEPTUAL

- C1 Explain the steps in processing transactions and the role of source documents.
- C2 Describe an account and its use in recording transactions.
- C3 Describe a ledger and a chart of accounts.
- C4 Define debits and credits and explain double-entry accounting.

ANALYTICAL

- A1 Analyze the impact of transactions on accounts and financial statements.
- A2 Compute the debt ratio and describe its use in analyzing financial condition.

PROCEDURAL

- P1 Record transactions in a journal and post entries to a ledger.
- P2 Prepare and explain the use of a trial balance.
- P3 Prepare financial statements from business transactions.

Basis of Financial Statements

Business transactions and events are the starting points of financial statements. Process from transactions to financial statements is as follows:

Fees Warren Principles Of Accounting Chapter 2

Guillaume Favre



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Accounting Principles, Volume 1 Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara Trenholm, Valerie Warren, Lori Novak, 2019-01-29 Our top selling introductory accounting product Accounting Principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources It has been praised for its outstanding visual design excellent writing style and clarity of presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the world outside the classroom Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-06-06 Accounting Principles provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective This product helps students get the most out of their accounting course by making practice simple Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework Principles of Accounting Mary Ann Emery, 1987 Wiley GAAP for Governments 2015 Warren Ruppel, 2015-01-20 The essential reference for governmental GAAP application Wiley GAAP for Governments 2015 provides the latest information on GAAP with coverage designed specifically for government entities With a focus on the practical rather than the academic this book provides insightful up to date implementation information and explanations of the important developments in governmental GAAP that have occurred in the past year Exclusive coverage includes school districts public authorities and individual pension plans financial statements with a disclosure checklist that helps preparers ensure compliance Visual aids help facilitate the reader s understanding of the material providing a comprehensive guide to financial reporting for governments at the state and local level This reliable guide is an industry favorite for its accessibility completeness and relevance helping readers achieve and maintain compliance with minimal burden Governmental accounting standards are continuously being released growing in complexity with each iteration Wiley GAAP for Governments is updated annually to provide the most up to date information available with thorough explanations and expert implementation advice Get up to speed on the newest accounting pronouncements Understand how GAAP applies to government bodies and pension plans Refer to disclosure checklists designed specifically for government entities Study flowcharts diagrams and charts to gain a deeper understanding This user friendly guide is organized for easy navigation and designed to help preparers quickly find understand and apply the information they need Expert guidance through the increasing complexity of preparation and implementation of relevant changes is what makes Wiley GAAP for Governments 2015 the reference financial professionals keep on their desks rather than on their bookshelves Wiley GAAP for Governments 2011 Warren Ruppel, 2011-02-17 The most practical authoritative guide to governmental GAAP Wiley GAAP for Governments 2011 is a comprehensive guide to the accounting and financial reporting principles used by state and local governments as well as other governmental entities Designed with the needs of

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web question 2 bio 169 digestive lab lab activity 4 digestive enzymes fill in the blank with the term that best completes the statement catabolism of 1 is initiated within the oral cavity by the enzyme 2 1 which breaks down polysaccharides such as starch and glycogen into smaller units

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