



Financial Accounting

Study Guide

What is Accounting and Financial Accounting?

"Accounting" is the recording of business transactions, the preparation of reports summarizing these transactions, and the analyzing of financial information.

The term "financial accounting" refers specifically to the records and related reports that are available to people outside of the company.

The accounting system is based on the concept of "double-entry bookkeeping". This term means that there are always at least two entries for each transaction of a business. This concept is crucial to keeping the accounting equation in balance. It is based on the concept that, for every transaction, there are at least two accounts impacted by that transaction and therefore must be adjusted to correctly state the company's books.

General Accounting Study Guide

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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Financial Accounting, Study Guide Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-01-12 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them Accounting Basics Michael Celender, 2013-08 Accounting Basics Study Guide is probably the most comprehensive basic accounting theory book in existence today And with its concise and clear explanations and 130 diagrams and images to bring the subject to life it is also the simplest It is quite simply the perfect guidebook and study aide for the accounting student And while Accounting Basics Study Guide has been tailor made for both high school and college students it is also very handy for working professionals who need to brush up on all the basic accounting concepts and practices Using this book you will Fully understand the double entry system of accounting i e why one debits one thing and credits another Learn the connection between the basic accounting equation and every single accounting entry you will ever make No longer need to memorize debits and credits you ll jump your grades at the same time Learn the format for T accounts the trial balance and all the financial statements Fully grasp inventory the cost of goods sold formula and manufacturing businesses Master depreciation doubtful debts and closing year end entries And much much more Also available in this series Accounting Basics Workbook The companion workbook containing 88 questions and exercises which correspond to all of the lessons and chapters in the Study Guide Accounting Basics Dictionary The companion dictionary in the Accounting Basics series with over 300 accounting and business terms defined Accounting Basics Complete Guide A compilation of the Study Guide Workbook and Dictionary in a single Accounting Basics publication

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