# CHAPTER 2 BASIC FINANCIAL STATEMENTS

# OVERVIEW OF BRIEF EXERCISES, EXERCISES AND CRITICAL THINKING CASES

Brief Exercises	Topic	Learning Objectives	Skills
B. Ex. 2.1	Recording transactions	Objectives	Analysis, communication
B. Ex. 2.2	Recording transactions	3	Analysis, communication
B. Ex. 2.3	Computing retained earnings	-4	Analysis
B. Ex. 2.4	Computing total liabilities	4	Analysis
B. Ex. 2.5	Computing net income	5	Analysis
B. Ex. 2.6	Computing net income	5	Analysis
B. Ex. 2.7	Computing change in cash	6	Analysis
B. Ex. 2.8	Alternative forms of equity	8	Analysis
B. Ex. 2.9	Alternative forms of equity	8	Analysis
B. Ex. 2.10	Articulation of financial statements	7	Analysis

Exercises	Topic	Learning Objectives	Skills
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	Boston Celtics		
	Nature of assets and liabilities		
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2.3	Preparing a balance sheet	4	Analysis
2.4	Accounting principles and asset valuation	2	Communication, judgment
2.5	Using the accounting equation	2 3 3	Analysis
2.6	Accounting equation	3	Analysis
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2.12	Income statement	5 5	Analysis
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2.15	Window dressing financial statement	9	Analysis
2.16	Real World: Home Depot	4-6	Analysis, communication
	Home Depot financial statements		
2.17	Real World: Intel	5	Analysis, communication
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