

Financial Accounting Test 1 Chapters Review Notes

Chapter 1 and Chapter 2:

What is accounting

Measures business activities, processes the info into reports and communicates the results

Investors:

Ones who own a portion of the business

Creditors:

Ones to whom the business owes money too

Accounting Guidelines are called:

Generally Accepted Accounting Principles (GAAP)

Accounting Equation

$\text{Assets} = \text{Liabilities} + \text{Equity}$ (left = right side)

Assets:

an economic resource that is expected to benefit the business in the FUTURE (cash, merchandise inventory, furniture, land)

Liabilities:

debts that are owed to creditors (Accounts Payable, Notes Payable, Salaries Payable)

Equity:

the owners' claims to the assets of the business (stockholders')

Increases in Equity:

Contributed Capital (owner contributions) and Revenues

Decreases in Equity:

Dividends (owner distributions) and Expenses

Equity Components:

1. Contributed Capital (the amount invested in the corporation by its owners, the stockholders + Common Stock (basic ownership of every corporation))

Financial Accounting Chapter Test

Yijin Wang



Financial Accounting Chapter Test:

Financial Accounting Chapter Test Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has been apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Financial Accounting Chapter Test**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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