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Intro

What is Financial Accounting?

STEP 1: IDENTIFY TRANSACTIONS

STEP 2: PREPARE JOURNAL ENTRIES

What is a Journal Entry?

What does a Journal Entry look like?

What is Double Entry Accounting?

What is the Accounting Equation?

STEP 3: POST TO GENERAL LEDGER

What is the General Ledger?

Posting to Accounts

What is an Account?

The 6 Types of Account - Assets, Liabilities, Equity, Revenue, Expenses & Dividends

What are T-Accounts?

What does the General Ledger look like?

STEP 4: UNADJUSTED TRIAL BALANCE

What is a Trial Balance?

How to build a Trial Balance

Why is it called Trial Balance?

STEP 5: POST ADJUSTING ENTRIES

What are Adjusting Entries?

IFRS vs GAAP

What is the Accrual Method of Accounting?

Adjusting Entries Example

STEP 6: ADJUSTED TRIAL BALANCE

STEP 7: CREATE FINANCIAL STATEMENTS

What are Financial Statements?

What are the three types of Financial Statements?

What is the Balance Sheet?

What is the Income Statement?

Profit vs Cash Flow

What is the Cash Flow Statement?

Who would use Financial Statements?

STEP 8: POST CLOSING ENTRIES

What are Closing Entries?

Closing Entries Example

Post Closing Trial Balance

THE ACCOUNTING CYCLE

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Claudio's Beach Business

Income Statement (which is Revenue - Expenses)

Balance Sheet

Claudio's Balance Sheets at different points in time

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Module 5: Receivables

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Module 8: Depreciation

Module 9: Liabilities

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Intro

The contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

A joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.

On January 1, 2011, JP CO. agreed to issue 5000 shares to Rock Company in exchange for construction of a building. Ownership of the building was transferred on November 30, 2011.

Entity X has entered into a contract with entity Y. Y will provide a range of services to X. The payment for those services will be in cash and based upon the price of the X's ordinary shares on completion of the contract. In accordance with IFRS 2, what type of share-based payment transaction does this represent? a. Asset settled share-based payment transactions

RR Company granted 10,000 share options to each of its five directors on January 1, 2015. The options vest on January 1, 2019. The fair value of each option on January 1, 2015 is Birr 50 and it is

anticipated that all of the share options will vest on January 1, 2019.

It is the date on which the entity and another party agree to a share-based payment arrangement, being when the entity and the counter party have shared understanding of the terms and conditions of the arrangement. a. Grant date

Dividend paid by a manufacturing company is classified under which kind of activity while preparing cash flow statements?

XYZ Company reported net income of ETB 200,000 for the year. During the year, accounts receivable decreased by ETB 10,000, inventory increased by ETB 8,000, accounts payable increased by ETB 6,000, depreciation expense of ETB 10,000 was recorded, and land was purchased for ETB 150,000 in cash. Net cash provided by operating activities for the year is

Which of the following is a reason why a company would expand through a combination, rather than by building new facilities? a. A combination might provide cost advantages. b. A combination might provide fewer operating delays. c. A combination might provide easier access to bodies owned by the gov't & engaged in providing services and or products. A Large enterprise B Business enterprise C Private enterprise D Public enterprise

In a Statutory merger, which of the following will occur?

Goodwill arising from a business combination is

Which of the following statements would not be a valid or logical reason for entering into a business combination?

Which of the following is a limitation of consolidated financial statements?

An entity has a subsidiary which operates in a country where the exchange rates are volatile and there are wild seasonal variations in costs and revenue. Which rates of exchange may best be used to translate the foreign subsidiary statement of comprehensive income? A. Spot rate at year end

Which of the following factors would not be used in determining the functional currency of the entity?

A. The currency which is the most internationally used for trading in

An investor receives dividends from its investee and records those dividends as dividend income because: a. The investor has a controlling interest in its investee. b. The investor has a passive interest in its investee. c. The investor has an influential interest in its investee. d. The investor has an active interest in its investee.

Consolidated financial statements are designed to provide: a. informative information to all shareholders.

Parr Company purchased 100% of the voting common stock of Super Company for \$2,000,000. There are no liabilities. The following book and fair values pertaining to Super Company are available

On April 1, 2016, PP Company paid \$950,000 for all the issued and outstanding stock of Simon Corporation. The recorded assets and liabilities of the Simon Corporation on April 1, 2016, follow

When a company purchases another company that has existing goodwill and the transaction is accounted for as a stock acquisition, the goodwill should be treated in the following manner: a. The goodwill on the books of an acquired company should be written off.

In a business combination, which of the following will occur? • A All identifiable assets and liabilities are recorded at fair value at the date

This is the management of the biological transformation and harvest of biological assets for sale or for conversion into agricultural produce or into additional biological assets.

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them), quotes from Yogi BhaJan, contemporary newspaper accounts, and exercises taken from manuals. I concluded that in the early years of 3HO, Yogi BhaJan... 22 KB (2,447 words) - 21:21, 15 February 2024

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victories over Go's top-ranked player, Ke Jie, who had been quietly briefed in advance that Master was a version of AlphaGo. After losing to Master, Gu Li offered... 85 KB (7,999 words) - 20:17, 12 February 2024

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McConnell, Brue and Flynn's Macroeconomics: Brief Edition, 2e comes from the same author team as the market-leading Principles of Economics textbook. Macroeconomics: Brief Edition tailors the core concepts from proven leader Macroeconomics, 19th edition to create a concise introduction to the course that is distinct in purpose, style, and coverage. Like the 19th edition, Macroeconomics: Brief Edition, 2e continues to be innovative while teaching students in a clear, unbiased way. Content and pedagogy have 3 main goals: help the beginning student master the principles essential for understanding the economizing problem, specific economic issues, and the policy alternatives; help the student understand and apply the economic perspective and reason accurately and objectively about economic matters; and promote a lasting student interest in economics and the economy. Connect is the only integrated learning system that empowers students by continuously adapting to deliver precisely what they need, when they need it, and how they need it, so that your class time is more engaging and effective.

Economics

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Loose-leaf for Microeconomics

This text helps lay the groundwork for students to begin doing research in macroeconomics and monetary economics. A series of formal models are used to present and analyse important macroeconomic theories. The theories are supplemented by examples of relevant empirical work, which illustrate the ways that theories can be applied and tested.

Macroeconomics

This new AP edition of Economics helps students understand and apply economic perspective and reason accurately and objectively, while preparing them for success on the AP exam through: AP Course, Exam, and Correlation information that aligns the content to the AP Microeconomics and Macroeconomics courses and tests. Two complete practice exams, one each for micro- and macroeconomics, in the text of the book. Interactive graphs, video cases, AP practice questions and exams, and two pre-populated AP course outlines in Connect Plus. Economics is the best-selling principles of economics textbook in the world and the number one-selling book for AP Micro- and Macroeconomics courses. The authors' 40 years of teaching success is due to the clear and careful treatment of economics concepts, balanced coverage, and patient explanations. This new AP edition continues to deliver a modern, engaging book. In addition, cutting-edge technology products, like Connect Economics, further enhance the teaching and learning experience.

Loose Leaf Version of Macroeconomics Brief with Connectt Access Card

Samuelson's text was first published in 1948, and it immediately became the authority for the principles of economics courses. The book continues to be the standard-bearer for principles courses, and this revision continues to be a clear, accurate, and interesting introduction to modern economics principles. Bill Nordhaus is now the primary author of this text, and he has revised the book to be as current and relevant as ever.

Microeconomics

OVERVIEW McConnell, Brue, and Flynn's Economics: Principles, Problems, and Policies is the #1 Principles of Economics textbook in the world. It continues to be innovative while teaching students in

a clear, unbiased way. The 19th Edition builds upon the tradition of leadership by sticking to 3 main goals: Help the beginning student master the principles essential for understanding the economizing problem, specific economic issues, and the policy alternatives; help the student understand and apply the economic perspective and reason accurately and objectively about economic matters; and promote a lasting student interest in economics and the economy. GLOBAL EDITION Reorganized chapters to move international economics topics closer to the front of the book, including adding a web chapter into the physical textbook. New feature box and in-text examples that reflect a more global mix of countries, companies, and personalities. Globally-focused data throughout the text and figures to illustrate topics such as the uses of money, oil production in OPEC nations, and global interest rates. Updated discussion of exchange rates to focus on the euro and euro-area countries. Revised end-of-chapter material highlighting Asian, African, Central American, and European examples.

Macroeconomics from Theory to Practice

This is the ninth edition of Macroeconomics (Jackson/McIver/Wilson), the Australian adaptation of the US original Macroeconomics (McConnell, Brue)) which is part of the number one bestselling economics textbook suite in the world.

Loose Leaf Version of Macroeconomics with Connect Access Card

McConnell/Brue/Flynn has long set the standard for providing high-quality content to instructors and students all over the world. It has remained the most widely used principles of economics product as a result of persistent innovation. The 19th edition brought adaptive technology to the market for the first time with LearnSmart, a resource that ensures that every minute a student spends studying is the most efficient and productive time possible. Feedback from users in combination with the analysis of student performance data from the 19th edition's digital products significantly informed the revision of the 20th edition, resulting in a product expertly tailored to the needs of today's students. With the 20th edition, students and instructors will benefit from a new offering that expands upon the dynamic and superadaptive capabilities of LearnSmart: SmartBook, the first and only adaptive eBook. McConnell/Brue/Flynn's tradition of innovation continues with the 20th edition, providing market-leading content and digital mastery to benefit today's learners.

Advanced Macroeconomics

McConnell, Brue, and Flynn's Economics: Principles, Problems, and Policies is the #1 Principles of Economics textbook in the world. It continues to be innovative while teaching students in a clear, unbiased way. The 19th Edition builds upon the tradition of leadership by sticking to 3 main goals: Help the beginning student master the principles essential for understanding the economizing problem, specific economic issues, and the policy alternatives; help the student understand and apply the economic perspective and reason accurately and objectively about economic matters; and promote a lasting student interest in economics and the economy. Connect is the only integrated learning system that empowers students by continuously adapting to deliver precisely what they need, when they need it, and how they need it, so that your class time is more engaging and effective.

Advanced Macroeconomics

"The Nineteenth Edition benefits from reviewers' thoughtful comments and suggestions. The detailed changes are in the following section on Enhancements to the Nineteenth Edition. In general, we made several changes to the flow and organization of the text"--

McConnell, Economics, AP Edition

Economics