

# Ch 1 and Ch 2

$$\text{Assets} = \text{Liabilities} + \text{Stockholders Equity}$$

$$\text{common stock} + \underbrace{\text{revenue} - \text{expenses}}_{\text{net income}} - \text{dividends}$$

retained earnings

What is accounting? (so)

- measure business activities
- communicate to external users

usage { Internal - managerial acct  
External - financial acct  
- measure business activity  
- communicate to external parties

Agencies

- SEC (government): securities exchange commission  
→ allow and prohibit to make their own rules (FASB - not gov)
- GAAP: Generally Accepted Accounting Principles
- IASB: International Accounting Standards Board

Income Statement Ex

company does do  
income statement  
year ended mm

| <u>Revenues</u>   |    |
|-------------------|----|
| Total             | \$ |
| <u>Expenses</u>   |    |
| Total             | \$ |
| <u>Net Income</u> | \$ |

Statement SE ex

company does do  
\$ SE

|                 | common stock | ret. earnings | total SE |
|-----------------|--------------|---------------|----------|
| begin bal       |              |               |          |
| increase stock  | .            |               | .        |
| add: net income |              | .             | .        |
| less: dividends |              |               |          |
| ending bal      |              |               |          |

Balance Sheet ex

company does do  
balance sheet  
single date

| <u>Assets</u> |   | <u>Liabilities</u> |   |
|---------------|---|--------------------|---|
| Cash          | . |                    |   |
| Supplies      | . |                    |   |
| land          | . |                    |   |
|               |   | <u>SE</u>          |   |
|               |   | Common Stock       | . |
|               |   | Ret. earnings      | . |
| total assets  |   | Total L and SE     |   |

- prepaid \_\_\_\_\_ = asset
- deferred revenue / owing work = liabilities

Process=

which assets?  
→ type A, L, SE?  
bigger or smaller?  
DM/CA?

- Normal balance = total in acct  
DM normal balance CA normal balance

| <u>Assets</u> |    | <u>Liabilities + SE</u> |    |
|---------------|----|-------------------------|----|
| DM            | CA | DM                      | CA |
| +             | -  | -                       | +  |

common stock → credit  
revenue → credit  
expenses → debit  
dividends → debit

\*ALWAYS\*

# Ch1 Study Guide

**Augustus Frederick Kuhlman, Social  
Science Research Council (U.S.).  
Committee on Survey of Research on  
Crime and Criminal Justice**

## Ch1 Study Guide:

*Comprehensive Multiple-Choice Questions in Pathology* Vinay Kumar Kohli, Chitra Kohli, Akanksha Singh, 2022-08-22 This book concisely provides important Pathology concepts to aid pathology trainees including medical students and resident physicians in passing any advanced pathology examination. It provides a much needed revision aid and study guide. Through dedicated questions and answers over 23 chapters covering every major organ system, the book will develop skills needed to deal with different aspects of pathology in a systematic yet summarized manner. The book helps solve problems faced by trainees by providing the highest yield content. Throughout the book, an intuitive and systematic approach is used to reinforce fundamental concepts. *Index to the Code of Federal Regulations*, 1987 **A Pocket Guide to Epidemiology** David G. Kleinbaum, Kevin M. Sullivan, Nancy D. Barker, 2007-03-11 In the nearly three years since the publication of the *ActivEpi* companion text, the authors received several suggestions to produce an abbreviated version that narrows the discussion to the most essential principals and methods. *A Pocket Guide to Epidemiology* contains less than half as many pages as the *ActivEpi* Companion Text and is a stand alone introductory text on the basic principals and concepts of epidemiology. New Wilmington Ocean Dredged Material Disposal Site Designation, 2001 *Handbook of Research on Assessment Practices and Pedagogical Models for Immigrant Students* Keengwe, Jared, Onchwari, Grace, 2019-06-14 Standardized tests have been selected as a key assessment factor in expanding the academic achievement of the national student population. However, these tests position immigrant students at the risk of academic failure, leading education experts to search for new strategies and teaching models. *The Handbook of Research on Assessment Practices and Pedagogical Models for Immigrant Students* is a critical research publication that focuses on research-based pedagogical practices for teaching immigrant students. Edited by a prominent IGI Global editor, this book examines the latest professional development models and assessment practices of English learners (ELs). Covering essential topics such as second language acquisition, SLA, classroom management, teacher education, refugee resettlement programs, and more, this publication is a valuable resource for academicians, professionals, researchers, administrators, faculty, and classroom teachers as the social and academic needs of English language learners continue to present a challenge for many schools and teachers. **Oncology Board Review, Third Edition** Francis P. Worden, Rami N. Khoriaty, Erin Cobain, 2021-11-10 Now in its third edition, *Oncology Board Review: Blueprint Study Guide and Q A* is designed to help you prepare for the American Board of Internal Medicine (ABIM) Medical Oncology Certification Exam. This comprehensive digital resource has been revised to include new treatment regimens, clinical guidelines, and other advancements impacting the field, as well as updated board-style Q A. Dedicated sections cover hematological malignancies and solid tumors with a templated chapter approach highlighting epidemiology, etiology, and risk factors; diagnostic criteria; staging; signs and symptoms of the disease; prognostic factors; indications for treatment; and special considerations. Later sections address other topics found on the exam, including cancer genetics and tumor biology, supportive and palliative care.

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