

Key Concept 1 (Units 2-3)

SEC - The US organization that monitors the financial accounting disclosures of companies (both U.S. and foreign) whose stocks trade on U.S. stock exchanges

FASB- The US organization that sets accounting standards for publicly listed companies

Financial Accounting Cycle:

1. Analyze Transactions
2. Record the Effects of Transactions
3. Summarize the effects of transactions
4. Prepare Reports

The Financial Accounting Cycle

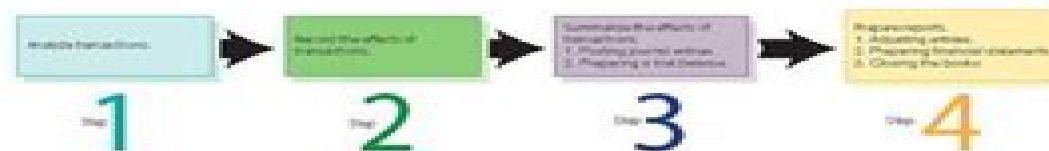


Figure 2.5: Sequence of the Accounting Cycle

Accounting: The language of business

(over time) Income Statement: Shows the profitability of an organization by comparing revenues and expenses for a period of time

(one point in time) Balance Sheet: Shows the financial position of an organization's assets, liabilities, and equity at a specific date in time

Fundamentals Of Financial And Managerial Accounting

Charlene W. Spoede, Kermit D. Larson



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Fundamentals of Accounting and Financial Management Professor Ken Trotman, Dr Kerry Humphreys, Dr Victoria Clout, Kate Morgan, 2022-08-01 Trotman's Fundamentals of Accounting and Financial Management previously Financial Accounting incorporates comprehensive coverage of financial accounting in Australia and includes issues in sustainability as well as current and emerging issues while building upon the approachable user friendly Australian focused style of previous editions This eighth edition continues to provide students with a detailed understanding of the accounting framework using a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting Premium online teaching and learning tools are available on the MindTap platform Learn more about the online tools au.cengage.com/mindtap **Study Guide to accompany Financial and Managerial Accounting** John Wild, Barbara Chiappetta, Kermit Larson, 2010-12-01 *Financial and Managerial Accounting* Jan R. Williams, Robert F. Meigs, 2002 Solutions manual V 1 Ch 1 14 Solutions manual V 2 Ch 15 25 Instructor's manual V 1 Ch 1 14 Instructor's manual V 2 Ch 15 25 **Principles of Accounting Volume 1 - Financial Accounting** Mitchell Franklin, Patty Graybeal, Dixon Cooper, 2019-04-11 A less expensive grayscale paperback version is available Search for ISBN 9781680922912 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today's college student Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization **Loose**

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