

Study Guide: Principles of Financial and Managerial Accounting - D196

Accounting

A system for providing quantitative, financial information about economic entities that is useful for making sound economic decisions. Accounting provides the means of recording and communicating business activities and the results of those activities.

Accounting Cycle

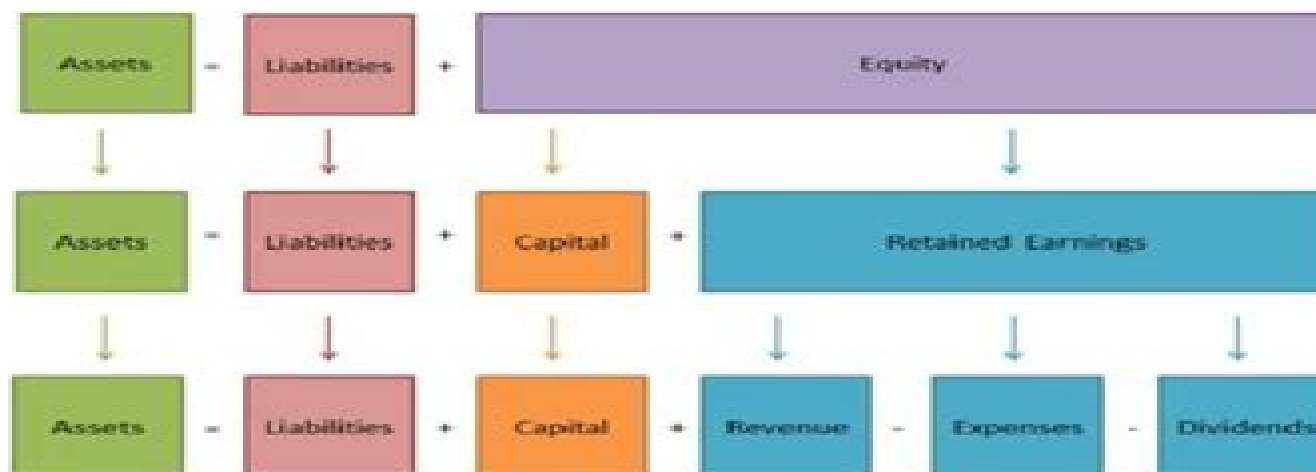
The procedure for analyzing, recording, summarizing, and reporting the transactions of a business.

Accounting Equation

An algebraic equation that expresses the relationship between assets (resources), liabilities (obligations), and owner's equity (net assets, or the residual interest in a business after all liabilities have been met): $\text{Assets} = \text{Liabilities} + \text{Owners' Equity}$.

Accounting System

The procedures and processes used by a business to **analyze** transactions, handle routine **bookkeeping** tasks, and structure information so it can be used to **evaluate** the performance and health of the business.



Management Accounting:

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SJ Ball



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Intermediate Accounting, , Study Guide Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-02 Reflecting the demands for entry level accountants the focus of this book is on fostering critical thinking skills reducing emphasis on memorisation and encouraging more analysis and interpretation by requiring use of technology tools spreadsheets and databases **Study Guide to Accompany Financial Accounting, 8e** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2012-01-11 These are the Working Papers to accompany Financial Accounting 8th Edition Financial Accounting 8th Edition by Weygandt Kimmel Kieso provides students with a clear introduction to financial accounting that is full of real world and relevant examples to students lives The Team for Success authors understand where students struggle in this course and have developed a learning system that illustrates the accounting cycle and key transactions while giving them the tools to apply their learning through sample exercises throughout the chapter By expanding coverage of IFRS this edition keeps students at the forefront of global issues that impact their future careers in business and accounting *Wiley's CPA*

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