

Final exam study guide for ACC-201 Financial Accounting

Introduction to Financial Accounting

Understand the purpose and importance of financial accounting

Know the four basic financial statements (balance sheet, income statement, statement of cash flows, and statement of retained earnings) and their components

Recording Financial Transactions

Understand the double-entry accounting system

Know how to record journal entries for common transactions, including sales, purchases, and payments

Adjusting Entries

Understand the need for adjusting entries and the types of adjustments that may be required

Know how to record adjusting entries for accrued revenues and expenses, prepaid expenses, and unearned revenues

Financial Statements and Closing Entries

Understand the purpose of the financial statements and their relationship to each other

Know how to prepare the financial statements from the adjusted trial balance

Understand the process of closing the temporary accounts and transferring the balances to retained earnings

Cash and Internal Controls

Understand the importance of internal controls and their key components

Know how to record transactions involving cash and reconcile the bank statement

Accounts Receivable and Bad Debt Expense

Understand how accounts receivable are recorded and reported on the financial statements

Know the allowance method for estimating uncollectible accounts and recording bad debt expense

Inventory and Cost of Goods Sold

Understand the types of inventory and how they are accounted for

Know the different inventory costing methods (FIFO, LIFO, weighted average cost)

Understand the calculation and reporting of cost of goods sold

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Ronald W. Hilton,Roland A. Minch



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Study Guide to Accompany Weygandt Financial and Managerial Accounting, Volume 1 Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2012-02-21 This is the Study Guide to accompany Financial and Managerial Accounting Volume 1 Financial and Managerial Accounting by Weygandt Kimmel Kieso is a new introductory program for the two semester accounting sequence that presents equal coverage of both introductory financial and managerial accounting topics The Team for Success authors of Jerry Weygandt Paul Kimmel and Don Kieso bring years of industry academic and writing experience to the development of this new title which gives students the tools they need to understand the accounting cycle and key financial accounting topics while presenting the managerial topics in an easy to understand fashion in a decision making framework The Team for Success authors understand where students struggle in introductory accounting and have developed a learning system that illustrates the accounting cycle and key transactions while giving student the tools to apply their learning through sample exercises throughout the chapter Weygandt Financial and Managerial Accounting relates accounting concepts to real world experiences is full relevant examples to students lives and provides IFRS coverage that will prepare students for the global economy

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