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Accounting Class 6/03/2014 - Introduction

1. Introduction, Financial Terms and Concepts

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If margin is 33 1/3% we can calculate, per book, that mark-up is 50%, Mark-up equals Gross profit, i.e. $29,400 \times 50\% = 14,700$. (c) Sales, i.e. turnover, will be Cost of goods sold + Mark-up = $29,400 + 14,700 = 44,100$. (d) Total expenses = 70% of Gross profit = $14,700 \times 70\% = 10,290$.

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Fundamentals of Accounting (ii) When Accrual Basis of Accounting is followed: www.afzalur.com Solution Total Sales = Cash Sales (Rs.3,90,000) + Credit Sales (Rs.1,60,000) 5,50,000 Less: Total Expenses for the Year 2,70,000 Net Income 2,80,000 Note: Rs. 80,000 on account of expenses still to be paid relate to this year and hence are to be charged to the revenue of this year.

Chapter 1: Fundamentals of Accounting - SlideShare

Accounting Process (a) Theoretical Framework (meaning, scope and usefulness of Accounting; Generally Accepted Accounting Principles, Concepts and Conventions)

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The accrual basis of accounting generally provides a better indication of company performance and financial condition than does the cash basis.

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With the accounting equation, Accounts receivable (Asset) increases and Revenue (Equity) increases. Account (1) Type of account (2) Normal Balance (3) Financial statement (4) Time period Accounts receivable Asset Debit Balance Sheet A specific point in time Revenue Equity Credit Income Statement Period of time 7.

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Solution manual According to Accounting Principles 8th and 9th Edition , John Wiley & Sons, Inc Book Author : Jerry J. Weygandt, Paul D. Kimmel , Donald E. Kieso _

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Decreasing cash decreases assets; decreasing accounts payable decreases liabilities. $\text{Assets (decrease)} = \text{Liabilities (decrease)} + \text{Equity (no change)}$. 9.

Answer Key Chapter 3 - Principles of Accounting, Volume 1 ...

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Answer Key; Ancillary Material. OpenStax; About the Book. 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. Due to the comprehensive nature of the material, we are offering the book in two volumes.

Principles of Accounting Volume 1 Financial Accounting ...

FUNDAMENTALS OF ACCOUNTANCY, BUSINESS, AND MANAGEMENT 1 This is an introductory course in accounting, business, and management data analysis that will develop students' appreciation of accounting as a language of business and an understanding of basic accounting concepts and principles that will help them analyze business transactions.

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Financial accounting is designed to provide information about the firm to external users. External users include investors, creditors, government authorities, regulators, customers, competitors, suppliers, labor unions, and so on.

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