

Ch 1 and Ch 2

Assets = Liabilities + Stockholders Equity

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

What is accounting? (ex)

- measure business activities
- communicate to external users

internal controls

internal - managerial acct

External - financial acct

- measure business activity
- communicate to external parties

Agencies

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

Income Statement For company do do income statement year ended ~		
Revenues	10	
Total Expenses	8	
Total	2	
Net Income	2	

Statement SE ex company do do S = SE year ended ~		
	common stock	net income
begin bal		
begin stock		
add: net income		
less: dividends		
ending bal		

Balance Sheet ex company do do - balance sheet single date		
Assets		Liabilities
Cash	~	
Supplies	~	
Land	SE	
		Common Stock
		Ret. Earnings
total assets	~	Total L and SE

prepaid = asset

defended revenue / saving work = liabilities

Process:  
which assets?  
→ type A, L, SE  
bigger or smaller  
DR/CR

- Normal balance = total in asset  
DR normal balance  
CR normal balance

Assets		Liabilities + SE	
DR	CR	DR	CR
+	-	-	+

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

} \*ALWAYS\*

# Chl Study Guide

**Mark Steyvers**

## Ch1 Study Guide:

**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.

[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.

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