

# Ch 1 and Ch 2

$$\text{Assets} = \text{Liabilities} + \text{Stockholders Equity}$$

$$\text{common stock} + \underbrace{\text{revenue} - \text{expenses} - \text{dividends}}_{\text{net income}} = \text{retained earnings}$$

What is accounting? (so)

- measure business activities
- communicate to external users

usage { Internal - managerial acct  
External - financial acct  
- measure business activity  
- communicate to external parties

Agencies

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

Income Statement Ex

company does do  
income statement  
year ended mm

Revenues	\$
Total	\$
Expenses	
Total	\$
Net Income	\$

Statement SE ex

company does do  
\$ SE

	common stock	ret. earnings	total SE
begin bal			
increase stock	+		+
add: net income		+	+
less: dividends		-	-
ending bal			

Balance Sheet ex

company does do  
balance sheet  
single date

Assets	Liabilities
Cash	
Supplies	
land	
	SE
	Common Stock
	Ret. earnings
total assets	Total L and SE

- prepaid = asset
- deferred revenue / owing work = liabilities

Process

which assets?  
→ type A, L, SE?  
bigger or smaller?  
DA/CA?

- Normal balance = total in acct  
DA normal balance CA normal balance

Assets	Liabilities + SE
DA CA	DA CA
+	-
	-
	+

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

\*ALWAYS\*

# Ch1 Study Guide

**Mark Steyvers**



## ChI 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.

Research Anthology on Preparing School Administrators to Lead Quality Education Programs Management Association, Information Resources, 2020-07-24 The delivery of quality education to students relies heavily on the actions of an institution's administrative staff. Effective leadership strategies allow for the continued progress of modern educational initiatives. It is crucial to investigate how effective administrators lead their organizations in challenging and difficult times and promote the accomplishments of their organization. *Research Anthology on Preparing School Administrators to Lead Quality Education Programs* is a vital reference source that offers theoretical and pedagogical research concerning the management of educational systems on both the national and international scale. It also explores academic administration as well as administrative effectiveness in achieving organizational goals. Highlighting a range of topics such as strategic planning, human resources, and school culture, this multi-volume book is ideally designed for educators, administrators, principals, superintendents, board members, researchers, academicians, policymakers, and students. A Guide to Material on Crime and Criminal Justice Augustus Frederick Kuhlman, Social Science Research Council (U.S.). Committee on Survey of Research on Crime and Criminal Justice, 1929 The MD Anderson Manual of Medical Oncology, Fourth Edition Hagop M.

Kantarjian, 2022-04-15 Expert hands-on guidance for the practicing oncologist from the leader in the field of cancer management, completely updated to reflect the latest advances. A Doody's Core Title for 2024. 2023 Comprehensive and

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