

ACCOUNTING Equations & Answers



Essential Information for Understanding Key Accounting Principles & Methodologies
Includes Helpful Hints , Useful Tips , Critical Points , & Common Mistake 

Balance Sheet

Assets are economic resources, whereas **liabilities** and **stockholders' equity** are sources of financing for the economic resources. Liabilities are economic resource providers, whereas the financing provided by the owners of the corporation is **stockholders' equity**. Assets, liabilities, and equity are reported on the **balance sheet**, every balance sheet of a corporation is based on the following equation:

FORMULA: Assets = Liabilities + Stockholders' Equity

 **Remember:** The balance sheet formula can help when analyzing business transactions, understanding how a transaction impacts the elements of the balance sheet is fundamental to transaction analysis and the practice of accounting.

Net worth, calculated for both individuals and business entities, is a measure of wealth (the net worth formula is a derivative of the balance sheet equation).

FORMULA: Net Worth = Assets - Liabilities

EX: If you own assets worth \$750,000 and have liabilities of \$250,000, then your net worth is \$500,000 (i.e., \$750,000 - \$250,000).

 **Hint:** A corporation's organization does not have owners, the third section of the balance sheet is known as **net assets** (instead of owner's equity or stockholders' equity) in a corporation's balance sheet is represented by the following accounting equation:

FORMULA: Assets = Liabilities + Net Assets

Assets are the resources owned by the business; payment assets include cash, accounts, and notes receivable; inventory, and prepaid expenses; noncurrent assets include long-term investments, property and equipment, and intangible assets.

FORMULA: Assets = Current Assets + Noncurrent Assets

Liabilities are the obligations or claims of the business against the assets of that business; current liabilities include accounts payable, notes payable, and accrued liabilities payable; noncurrent liabilities include all long-term debts.

FORMULA: Liabilities = Current Liabilities + Noncurrent Liabilities

 **Remember:** Some have obligations that do not show up on the balance sheet; these "off balance sheet" liabilities are additions to the balance sheet but can be influential and may seriously impact the financial health of the entity.

Equity, synonymous with net worth, is the ownership interest in a company; part of equity is contributed capital, which includes investments made by stockholders in the company's common and preferred stocks; another part is retained earnings, which is the net income that has been invested in the entity since the start of its existence.

FORMULA: Stockholders' Equity = Contributed Capital + Retained Earnings

Changes in the retained earnings balance (i.e., income or decrease) can happen whenever a company is profitable (net income), is profitable and pays, or pays dividends, net income increases retained earnings and dividends, which are earnings paid to stockholders, and reduces the balance of retained earnings.

FORMULA: Change in Retained Earnings = Net Income - Dividends

 **Net income** refers to retained earnings, or the owner's period adjustments for presentation of net income prior period adjustments for presentation of net income income retained earnings.

In a partnership, the equity is called **partners' capital**, which is measured by the capital contributions by partners (current assets and income and decreased when there is a net loss or when partners withdraw capital (drawings).

FORMULA: Ending Capital = Beginning Capital + Net Income (or - Net Loss) - Drawings

EX: If the beginning capital is \$200,000, net income for the year is \$50,000 with no new investments, and the owner drew out \$20,000, then the ending capital will be \$230,000 (i.e., \$200,000 + \$50,000 - \$20,000).

Income Statement & Retained Earnings

The **income statement** (income or loss) measures net income or net loss; net income is earned from the sale of goods or services to customers. Net income represents the amount of resources the entity used to run the business; if the resources are greater than the expenses, then the result of the formula is a positive number (net income); if the expenses are greater than the resources, then the result of the formula is a negative number (net loss). The income statement also known as the statement of income, statement of earnings, statement of operations, or the profit (and loss) statement (P&L) - contains the following formula:

FORMULA: Net Income (or Net Loss) = Revenues - Expenses

Net sales are the net revenue of a business; net sales take into account discounts given to customers for various reasons.

FORMULA: Net Sales = Gross Sales - Sales Discounts - Credit Card Discounts - Sales Returns and Allowances

Hint:

Gross Sales = Total sales for a period before subtracting discounts.

Sales Discounts = Discounts given because of early payment.

Credit Card Discounts = The amount charged by the credit card company (e.g., 2% of sales amount).

Sales Returns and Allowances = A reduction of sales revenue for returns or allowances for unsatisfactory goods.

EX: If gross sales are \$1,000,000 with discounts of \$100,000 granted for early payment and return of \$20,000, then the net sales would be \$880,000 (i.e., \$1,000,000 - \$100,000 - \$20,000).

 **Net income** is an important concept, as it is the residual amount after expenses for the revenue and stockholders with corporations, income available to common stockholders is known as **retained earnings**, as it gives a more refined, accurate picture of profitability.

FORMULA: Income Available to Common Stockholders = Net Income - Dividends or Preferred Stock for the Current Period

Income statements can be presented in various formats; one popular format is the **classified income statement**, which shows the income from operations and the net income for a particular period of time arranged as follows:

Net Sales
- Cost of Goods Sold
Gross Margin
- Operating Expenses
Net Operating Income
- Nonoperating Revenues and/or Expenses and Gains and/or Losses
Income Before Income Taxes
- Income Taxes
Net Income

The calculation of net income is really the result of several formulas, such as gross margin, net operating income, and income before taxes:

FORMULA: Gross Margin = Net Sales - Cost of Goods Sold

Net Operating Income = Gross Margin - Operating Expenses

Income Before Income Taxes = Net Operating Income + Nonoperating Revenues and/or Gains - Nonoperating Expenses and/or Losses

Net Income = Income Before Income Taxes - Income Taxes

EX: If net sales are \$750,000 and the cost of goods sold is \$200,000, then the gross margin is \$550,000 (i.e., \$750,000 - \$200,000), which must cover the operating expenses in order to break even or produce net income.

 **Gross margin** is also called **gross profit**.

Net income statement can also be presented in the **contribution margin format**, which is useful to managers for decision-making purposes.

FORMULA: Net Income = Contribution Margin - Variable Expenses = Contribution Margin - Fixed Expenses

 **The contribution margin format** can also be used to construct a segment income statement.

FORMULA: Segment Revenue (or Sales) - Segment Variable Expenses = Contribution Margin - Segment Fixed Expenses = Segment Margin

 **Variable fixed expenses** are those expenses that not only are fixed but also can be decreased with the expense with a high degree of accuracy.

 **A segment** can be a division, product, customer, or territory - that is, any part of a business that which management wants to track profitability. Since a company's operations program is its primary program that must contain national needs, it issues a statement of activities (instead of the income statement issued by a for-profit business), which shows the ending balance of the assets.

FORMULA: Ending Net Assets = Revenues - Expenses + Beginning Net Assets

EXERCISE:

Revenues - Both things as contributions by donors, membership dues, program fees, money raised from fundraising events, grants, and investment income.

Expenses - Program expenses, which are the amounts directly incurred by the nonprofit in carrying out its program and supporting-services expenses, including management general and fundraising expenses.

 **Nonprofit and governmental agencies** produce a form of accounting that is a bit different than GAAP, whereas the annual report is the focus of for-profit companies, the budget is the government report that a nonprofit and governmental agency.

Earnings per share (EPS) is the amount of common stock earnings that can be associated with a single share of a corporation's common stock, or parity with a single capital structure (only common stock outstanding) has been earnings per share (EPS).

FORMULA: EPS =
$$\frac{\text{Income Available to Common Stockholders}}{\text{Weighted-Average Number of Common Shares Outstanding}}$$

Accounting Equations And Mathematical Problem Guide

Jianjun Gao



Accounting Equations And Mathematical Problem Guide:

Strauss's Handbook of Business Information Hal P. Kirkwood,2020-08-24 This new edition of Strauss s guide helps users to find current information for and about businesses of all kinds both private and public U S based and international related to finance investment industries and entrepreneurship Strauss s Handbook of Business Information is a resource for finding and understanding business information It contains explanation and instruction on the key facets of business information and provides detailed descriptions of key resources within both broad and specific categories It can be used as a guide to further understanding the what how and why of business information research The changing arena of business information requires regular updating and awareness This new edition has been thoroughly updated with three new chapters Entrepreneurship Competitive Intelligence and Corporate Social Responsibility Other additions of note include subsections on internet and mobile marketing and tax havens and related issues coverage of new legislation e g Dodd Frank and subsections on index funds investment communities regulatory bodies and laws hedge funds venture capital companies assessing risks robo advisors and more The Handbook is for students faculty librarians and information professionals looking to gain a broader and deeper understanding of business information Anyone needing to gain quick exposure to business information needs and resources for solutions will benefit from the volume as well

Handbook of Mathematical, Scientific, and Engineering Formulas, Tables, Functions, Graphs, Transforms Max Fogiel,Research and Education Association,1984-01-01 **Accounting and Corporate Reporting** Soner Gokten,2017-09-20 We have spent a great deal of time on the continued development of accounting and auditing standards which are used as a primary component of corporate reporting to reach today s financial reporting framework However is it possible to say that currently financial statements provide full and prompt disclosure Or will they still be useful as a primary element with their current structures in corporate reporting Undoubtedly we are deeply concerned about these issues in recent times This volume contains chapters to discuss the today s and tomorrow s accounting and corporate reporting phenomena in a comprehensive and multidimensional way Therefore this book is organized into six sections Achieving Sustainability through Corporate Reporting International Standardization Financial Reporting Quality Accounting Profession and Behavioral Aspects Public Sector Accounting and Reporting and Managerial Accounting **Financial and Accounting Guide for Not-for-Profit Organizations**

Malvern J. Gross,2010-05-03 This Seventh Edition is filled with authoritative advice on the financial reporting accounting and control situations unique to not for profit organizations It contains discussions of the accounting and reporting guidelines for different types of organizations complete guidance on tax and compliance reporting requirements illustrated explanations of various types of acceptable financial statements and much more Publisher s Website *PISA Equations and Inequalities Making Mathematics Accessible to All* OECD,2016-06-20 More than ever students need to engage with mathematical concepts think quantitatively and analytically and communicate using mathematics All these skills are

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Accounting Problem Solver William D. Keller, 2011-09-09 Each Problem Solver is an insightful and essential study and solution guide chock full of clear concise problem solving gems Answers to all of your questions can be found in one convenient source from one of the most trusted names in reference solution guides More useful more practical and more informative these study aids are the best review books and textbook companions available Nothing remotely as comprehensive or as helpful exists in their subject anywhere Perfect for undergraduate and graduate studies Here in this highly useful reference is the finest overview of accounting currently available with hundreds of accounting problems that cover everything from interest and cash flow to taxes and corporate earnings Each problem is clearly solved with step by step detailed solutions DETAILS The PROBLEM SOLVERS are unique the ultimate in study guides They are ideal for helping students cope with the toughest subjects They greatly simplify study and learning tasks They enable students to come to grips with difficult problems by showing them the way step by step toward solving problems As a result they save hours of frustration and time spent on groping for answers and understanding They cover material ranging from the elementary to the advanced in each subject They work exceptionally well with any text in its field PROBLEM SOLVERS are available in 41 subjects Each PROBLEM SOLVER is prepared by supremely knowledgeable experts Most are over 1000 pages PROBLEM SOLVERS are not meant to be read cover to cover They offer whatever may be needed at a given time An excellent index helps to locate specific problems rapidly Educators consider the PROBLEM SOLVERS the most effective and valuable study aids students describe them as fantastic the best books on the market TABLE OF CONTENTS Introduction Chapter 1 Earnings Per Share of the Corporation Chapter 2 Stocks Chapter 3 Retained Earnings Chapter 4 Earning Per Share of the Corporation Chapter 5 Investments in Stocks and Bonds Chapter 6 The Balance Sheet Chapter 7 Interest and Money's Value Chapter 8 Cash and Receivables Chapter 9 Inventories Chapter 10 Determination of Ending Inventories Chapter 11 Long Term Assets Chapter 12 Depreciation Depletion and Amortization Chapter 13 Intangible Assets Chapter 14 Current Liabilities Chapter 15 Long Term Liabilities Chapter 16 Recognizing Revenue Chapter 17 Income Tax Accounting Chapter 18 Accounting for Pensions Chapter 19 Leases Chapter 20 Changes in Accounting Systems and Analysis of Errors Chapter 21 Cash Flow Chapter 22 Analysis of Financial Statements Index WHAT THIS BOOK IS FOR Students have generally found accounting a difficult subject to understand and learn Despite the publication of hundreds of textbooks in this field each one intended to provide an improvement over previous textbooks students of accounting continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems Various interpretations of accounting terms also contribute to the difficulties of mastering the subject In a study of accounting REA found the following basic reasons underlying the inherent difficulties of accounting No systematic rules of analysis were ever developed to follow in a step by step manner to solve typically encountered problems This results from numerous different conditions and

principles involved in a problem that leads to many possible different solution methods To prescribe a set of rules for each of the possible variations would involve an enormous number of additional steps making this task more burdensome than solving the problem directly due to the expectation of much trial and error Current textbooks normally explain a given principle in a few pages written by an accounting professional who has insight into the subject matter not shared by others These explanations are often written in an abstract manner that causes confusion as to the principle's use and application Explanations then are often not sufficiently detailed or extensive enough to make the reader aware of the wide range of applications and different aspects of the principle being studied The numerous possible variations of principles and their applications are usually not discussed and it is left to the reader to discover this while doing exercises Accordingly the average student is expected to rediscover that which has long been established and practiced but not always published or adequately explained The examples typically following the explanation of a topic are too few in number and too simple to enable the student to obtain a thorough grasp of the involved principles The explanations do not provide sufficient basis to solve problems that may be assigned for homework or given on examinations Poorly solved examples such as these can be presented in abbreviated form which leaves out much explanatory material between steps and as a result requires the reader to figure out the missing information This leaves the reader with an impression that the problems and even the subject are hard to learn completely the opposite of what an example is supposed to do Poor examples are often worded in a confusing or obscure way They might not state the nature of the problem or they present a solution which appears to have no direct relation to the problem These problems usually offer an overly general discussion never revealing how or what is to be solved Many examples do not include accompanying diagrams or graphs denying the reader the exposure necessary for drawing good diagrams and graphs Such practice only strengthens understanding by simplifying and organizing accounting processes Students can learn the subject only by doing the exercises themselves and reviewing them in class obtaining experience in applying the principles with their different ramifications In doing the exercises by themselves students find that they are required to devote considerable more time to accounting than to other subjects because they are uncertain with regard to the selection and application of the theorems and principles involved It is also often necessary for students to discover those tricks not revealed in their texts or review books that make it possible to solve problems easily Students must usually resort to methods of trial and error to discover these tricks therefore finding out that they may sometimes spend several hours to solve a single problem When reviewing the exercises in classrooms instructors usually request students to take turns in writing solutions on the boards and explaining them to the class Students often find it difficult to explain in a manner that holds the interest of the class and enables the remaining students to follow the material written on the boards The remaining students in the class are thus too occupied with copying the material off the boards to follow the professor's explanations This book is intended to aid students in accounting overcome the difficulties described by supplying detailed illustrations of

the solution methods that are usually not apparent to students Solution methods are illustrated by problems that have been selected from those most often assigned for class work and given on examinations The problems are arranged in order of complexity to enable students to learn and understand a particular topic by reviewing the problems in sequence The problems are illustrated with detailed step by step explanations to save the students large amounts of time that is often needed to fill in the gaps that are usually found between steps of illustrations in textbooks or review outline books The staff of REA considers accounting a subject that is best learned by allowing students to view the methods of analysis and solution techniques This learning approach is similar to that practiced in various scientific laboratories particularly in the medical fields In using this book students may review and study the illustrated problems at their own pace students are not limited to the time such problems receive in the classroom When students want to look up a particular type of problem and solution they can readily locate it in the book by referring to the index that has been extensively prepared It is also possible to locate a particular type of problem by glancing at just the material within the boxed portions Each problem is numbered and surrounded by a heavy black border for speedy identification

Finite and Discrete Math Problem Solver Research & Education Association Editors, Lutfi A. Lutfiyya, 2012-09-05

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WHAT THIS BOOK IS FOR Students have generally found finite and discrete math difficult subjects to understand and learn Despite the publication of hundreds of textbooks in this field each one intended to provide an improvement over previous textbooks students of finite and discrete math continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems Various interpretations of finite and discrete math terms also contribute to the difficulties of mastering the subject In a study of finite and discrete math REA found the following basic reasons underlying the inherent difficulties of finite and discrete math No systematic rules of analysis were ever developed to follow in a step by step manner to solve typically encountered problems This results from numerous different conditions and principles involved in a problem that leads to many possible different solution methods To prescribe a set of rules for each of the possible variations would involve an enormous number of additional steps making this task more burdensome than solving the problem directly due to the expectation of much trial and error Current textbooks normally explain a given principle in a few pages written by a finite and discrete math professional who has insight into the subject matter not shared by others These explanations are often written in an abstract manner that causes confusion as to the principle's use and application Explanations then are often not sufficiently detailed or extensive enough to make the reader aware of the wide range of applications and different aspects of the principle being studied The numerous possible variations of principles and their applications are usually not discussed and it is left to the reader to discover this while doing exercises Accordingly the average student is expected to rediscover that which has long been established and practiced but not always published or adequately explained The examples typically following the explanation of a topic are too few in number and too simple to enable the student to obtain a thorough grasp of the involved principles The explanations do not

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at just the material within the boxed portions Each problem is numbered and surrounded by a heavy black border for speedy identification

The Aeneid (MAXNotes Literature Guides) Tonnvane Wiswell,2013-01-01 REA s MAXnotes for Virgil s Aeneid MAXnotes offer a fresh look at masterpieces of literature presented in a lively and interesting fashion Written by literary experts who currently teach the subject MAXnotes will enhance your understanding and enjoyment of the work MAXnotes are designed to stimulate independent thought about the literary work by raising various issues and thought provoking ideas and questions MAXnotes cover the essentials of what one should know about each work including an overall summary character lists an explanation and discussion of the plot the work s historical context illustrations to convey the mood of the work and a biography of the author Each chapter is individually summarized and analyzed and has study questions and answers

Antony and Cleopatra (MAXNotes Literature Guides) John Foss,2013-01-01 REA s MAXnotes for William Shakespeare s Antony and Cleopatra The MAXnotes offers a comprehensive summary and analysis of Antony and Cleopatra and a biography of William Shakespeare Places the events of the play in historical context and discusses each act in detail Includes study questions and answers along with topics for papers and sample outlines

Handbook Of Financial Econometrics, Mathematics, Statistics, And Machine Learning (In 4 Volumes) Cheng Few Lee,John C Lee,2020-07-30 This four volume handbook covers important concepts and tools used in the fields of financial econometrics mathematics statistics and machine learning Econometric methods have been applied in asset pricing corporate finance international finance options and futures risk management and in stress testing for financial institutions This handbook discusses a variety of econometric methods including single equation multiple regression simultaneous equation regression and panel data analysis among others It also covers statistical distributions such as the binomial and log normal distributions in light of their applications to portfolio theory and asset management in addition to their use in research regarding options and futures contracts In both theory and methodology we need to rely upon mathematics which includes linear algebra geometry differential equations Stochastic differential equation Ito calculus optimization constrained optimization and others These forms of mathematics have been used to derive capital market line security market line capital asset pricing model option pricing model portfolio analysis and others In recent times an increased importance has been given to computer technology in financial research Different computer languages and programming techniques are important tools for empirical research in finance Hence simulation machine learning big data and financial payments are explored in this handbook Led by Distinguished Professor Cheng Few Lee from Rutgers University this multi volume work integrates theoretical methodological and practical issues based on his years of academic and industry experience

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