

Accounting 201
Exam 1 Fall 2017
Study Guide

Chapter 1

- **Role of Accounting in Business:**
 - Used to measure a company's operating performance for a specific period
 - Measure their financial position at a specific time
- **Users of Accounting Data**
 - **Internal Users:**
 - Individuals inside the company
 - Managers
 - **External Users:**
 - Individuals not employed by the company
 - Investors, creditors, customers, tax authorities
- **GAAP Concept: Cost Methods**
 - **Cost Concept:** the amount paid for a product or service is the number that should be recorded
 - **Business Entity Concept:** when accounting for business transactions and creating financial statements only include business expenses
- **Account Names and Category**
 - **Assets:**
 - Cash
 - Land
 - Buildings
 - Vehicles
 - Furniture
 - **Liabilities:**
 - Accounts Payable
 - Wages Payable
 - Notes Payable
 - Interest Payable
 - Unearned Rent
 - Unearned Revenues
 - **Stockholders' Equity or Owner's Equity:**
 - Common Stock
 - Retained Earnings
 - Expenses

Accounting 201 Study Guide

Kim Heldman, William Heldman



Accounting 201 Study Guide:

Accounting 201 Study Guide: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels enthralling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have charmed audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and gripping novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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