ACCOUNTING FINAL STUDY GUIDE

Chapter 1

- 1. Accounting Terminology
 - Accounting- the process of gathering, recording, and communicating financial information to interested users on a timely basis
 - b) Forms of business organizations
 - i) Sole proprietorship
 - ii) Partnership
 - iii) Corporation
 - c) Types of business activities
 - i) Financial
 - (1) acquiring capital (money) for the business
 - (2) two ways to acquire capital:
 - ii) Investing
 - Using the proceeds from financing activities to purchase items needed for the business
 - iii) Operating
 - (1) Actually selling a product or providing a service
 - (a) Revenues = what a company receives for its product/service
 - (b) Expenses = the costs of providing the product or service
- 2. Principles and concepts.
 - a) Stable-monetary unit concept
 - Basis for ignoring the effect of inflation in the accounting records, based on the assumption that the dollar's purchasing power is relatively stable
 - b) Entity concept
 - i) An organization or a section of an organization that, for accounting purposes, stands apart from the organization and individuals as a separate economic unit
 - c) Cost principle
 - i) Assets and services should be recorded at actual cost
 - d) Going concern principle
 - i) The entity will remain in operation for the foreseeable future
 - e) Reliability (objectivity) principle
 - Ensures that accounting records and statements are based on the most reliable data available
- 3. Accounting equation:

Assets = Liabilities + Stockholder's Equity

- 4. Elements of financial statements
 - a) Income Statement
 - i) Were a company's operations successful for a particular time frame?
 - ii) Revenues Expenses = Net Income/Loss
 - b) Statement of Retained Earnings

Accounting Final Exam Study Guide

Rachel Sandford

Accounting Final Exam Study Guide:

The book delves into Accounting Final Exam Study Guide. Accounting Final Exam Study Guide is a vital topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Accounting Final Exam Study Guide, encompassing both the fundamentals and more intricate discussions.

- 1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Accounting Final Exam Study Guide
 - Chapter 2: Essential Elements of Accounting Final Exam Study Guide
 - o Chapter 3: Accounting Final Exam Study Guide in Everyday Life
 - Chapter 4: Accounting Final Exam Study Guide in Specific Contexts
 - \circ Chapter 5: Conclusion
- 2. In chapter 1, the author will provide an overview of Accounting Final Exam Study Guide. This chapter will explore what Accounting Final Exam Study Guide is, why Accounting Final Exam Study Guide is vital, and how to effectively learn about Accounting Final Exam Study Guide.
- 3. In chapter 2, this book will delve into the foundational concepts of Accounting Final Exam Study Guide. This chapter will elucidate the essential principles that must be understood to grasp Accounting Final Exam Study Guide in its entirety.
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