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Chapter 1
Lecture - Part 1
1.1 Introduction
Page 5/53*

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Review of Basic
Concept (1)

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*ACCOUNTING AND
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(PART-1) |

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Accounting Class

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6/03/2014 -

Introduction 1.

**Introduction,
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This book
contains the
solutions to
problems in the
main

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Accounting

Textbook This
text is intended

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for a first
course in
introductory
financial

accounting. It
was updated to
reflect current
International
Financial
Reporting
Standards
(IFRS) .

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Chapter 1 /
Overview of
Financial
Accounting 1
CHAPTER 1
SOLUTIONS
Overview of
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1-1 $A = L + +E$

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(+) (+) Issued
share capital
for cash (+) (-)
Purchased a
truck for cash
(+) (+) Received
a bank loan to
pay for
equipment (+) (-)
Made a deposit
for electricity
service to be
provided in the
future (-) (-)

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Paid rent
expense No
Effect Signed a
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provides for
increased wages
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messenger
service to
deliver letters
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be graded to
find out where
you took a wrong
turn.

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Edition Textbook~~

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The eight steps
in the
accounting cycle
are:

Transactions are
analysed and
recorded in the
general journal.
The journal
entries are
posted to
general ledger
accounts. An

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unadjusted trial balance is prepared to ensure debits equal credits. The account balances are analysed, and adjusting entries are prepared and posted.

~~3.12: Solutions~~

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Accounting: In
order to

describe what
accounting is,
we must first
recognize the
topic as a
process. Hence,
accounting is a
process of
identifying,
recording, and

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summarizing
economic
information and
reporting it to
decision makers.
Step 2 of 2

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Introduction to
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Self-check 1.

Managerial
accounting

serves the
decision-making
needs of
internal users.

Financial
accounting
focuses on
external
reporting and
meeting the

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needs of users
like creditors
and
stockholders. 2.

Business
organizations
sell products
and services for
profit.

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Introductory

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Reliable,

intuitive, and

rigorous

learning

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system - the

market-leading

digital

solution. New

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Data Analytics

Features: Auto-
graded

Accounting
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are integrated
directly into
Connect help
expose students
to data
analysis,
building key
skills for
career
readiness.

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~~Introductory
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(FASB) is in charge of creating and...
Financial Statements. The Income Statement, Statement of Cash Flows, and statement of shareholders' equity cover...
Recording Transactions.

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more mcq's on
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want the
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be consistent so
as to facilitate
comparison.
Therefore,
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Introduction to Accounting deals with the fundamental concepts of accounting. The theory covered in Accountancy Class 11 Chapter 1 is easily comprehensible

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