

D196 – Principles of Financial and Managerial Accounting: Study Guide

Course Overview

This course will provide you with a foundational understanding of how accounting impacts you as a business professional. From budgets and performance reports to cost analyses and approaches to decision making, Accounting impacts them all. Principles of Accounting will introduce you to how things are done in the business environment today. As the "language of business," this course will give you an insider's view of both financial and managerial accounting, both of which will be essential to your success in whatever path you take in the global economy of today and the future.

UNIT 2: (Competency Weight 15%)

Accounting Information (Module 1 – Approximately 5% of OA) – Complete the following activities:

- € Read/Listen to all the module content. Watch all the embedded videos.
- € Complete all the Knowledge Checks.
- € Complete the Module 1 quiz.

You should be able to answer the following questions after studying this module:

- What is the role and purpose of Accounting?
 - "Language of Business"
 - Accumulate, measure and communicate financial information
 - Used in the decision-making process
 - Analyze, Bookkeep, and Evaluate
- Who uses accounting information and why?
 - Management uses both types of accounting
 - Managerial Accounting = Internal
 - Key Users: management, suppliers and customers, and employees
 - Used for:
 - Product Cost
 - Break Even Analysis
 - Budgeting
 - Performance Evaluation
 - Financial Accounting = External
 - Key Users: Lenders & Investors (others: Government Agencies & Competitors)
 - Used For:
 - Credit Analysis
 - Regulatory Uses (Government keeps track of Banks and Insurance Companies)
 - Estimate Value of Company
 - 3 primary financial statements:
 - **Balance Sheet:** Reports the resources of a company (the **assets**), the company's obligations (the **liabilities**), and the **owners' equity**, which represents the difference between what is owned (assets) and what is owed (liabilities).

Principles Of Financial And Managerial Accounting

Joel D. Hubbard, Denis Lawrence



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Hubbard, Lawrence, 1998-07-01 *Financial and Managerial Accounting* Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2020-11-17 *Financial and Managerial Accounting* 4th Edition provides students with a clear introduction to the fundamental financial and managerial concepts needed for anyone pursuing a career in accounting or business. Through a focus on accounting transactions, real world industry examples, and robust assessment, students develop a solid understanding of how to apply accounting principles and techniques in practice. By connecting the classroom to the business world with an emphasis on decision making and key data analysis skills appropriate at the introductory level, *Financial and Managerial Accounting* ensures students are more engaged and better prepared for careers as professionals in the modern business world. *Loose Leaf for Principles of Financial Accounting (Chapters 1-17)* John J. Wild, Barbara Chiappetta, Ken Shaw, 2016-10-11 For more than six decades *Fundamental Accounting Principles* has helped introductory accounting students succeed. With its step by step approach, FAP streamlines complex accounting processes and helps students build confidence by mastering key concepts and procedures. Chapter opening vignettes using dynamic entrepreneurs appeal to all students and show the relevance of accounting. Students are encouraged to think like a businessperson and apply what they learn. A wide variety of assignments provide instructors with materials to teach, assess, and challenge students on several levels. Join your colleagues and the millions of students that have used this best selling learning system to advance their education and careers. *Principles of Accounting, Volume 1* Mitchell Franklin (CPA), Patty Graybeal, Dixon Cooper, 2019-04-11 *Principles of Accounting* is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting. Due to the comprehensive nature of the material, we are offering the book in two volumes. This book is specifically designed to appeal to both accounting and non accounting majors, exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields. Each chapter opens with a relatable real life scenario for today's college student. Thoughtfully designed examples are presented throughout each chapter, allowing students to build on emerging accounting knowledge. Concepts are further reinforced through applicable connections to more detailed business processes. Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization. **Financial and Managerial Accounting** NONSO E. OKPALA, 2015-08-15 *Financial and Managerial Accounting* is a concise introduction to fundamental accounting principles for students who are new to the subject matter. Many standard accounting textbooks include more materials than can easily be covered in a one semester approach. *Financial and Managerial Accounting* focuses only on the topics students need to master at the introductory level. The book begins by explaining the importance of accounting in businesses and making students aware of accounting ethics. Then, through distinct and incisive chapters, students begin to master specific topics and skills such as how to record business transactions, merchandising operations, and inventory, assets, liability, and equity, and internal control and cash. The particulars

of managerial accounting are addressed in chapters on cost management systems capital investment systems and master and flexible budgets Written to be both accessible and readily applicable as well as highly practical in nature Financial and Managerial Accounting is an excellent foundational textbook It is well suited to courses in principles of financial accounting and managerial accounting

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