《Financial Accounting》

图书基本信息

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内容概要

While many texts characterize themselves as having either a "user" approach or a "preparer" approach, Williams 'Financial Accounting is written for faculty who want to strike a balance between these approaches. Business majors will find relevance in the "Ethics, Fraud & Corporate Governance," "Your Turn" and "Case in Point" boxes throughout the chapters while accounting majors will receive a firm grounding in accounting basics that will prepare them for their intermediate course. A unique feature is the multimedia companion, My Mentor. This text-specific technology resource (available free on the book 's website) uses video clips, animated graphics, PowerPoints and Excel templates to demonstrate accounting concepts visually. This allows students to link concepts and numbers together in an interactive rather than print environment.

书籍目录

Prologue: Accounting 's Role in Business Private Accounting Public Accounting Accounting TodayCHAPTER 1 The Financial Statements Vignette : Fossil, Inc . Bussiness Decisions DECISION : An Information System or a Valuation System? Who Uses Accounting Information? Financial Accounting and **DECISION** : How to Organize a Business Management Accounting Ethics in Accounting and Business The Entity Concept How to Do Accounting: Principles and Concepts The Reliability Principle The Cost Principle The Going—Concern Concept The Stable . Monetary—Unit Concept The Accounting Equation Assets and Liabilities Owners' Equity The Financial Statements The Income Statement : Measuring Operating Performance Statement of Retained Earnings The Balance Sheet: Measuring **Financial Position** The Statement of Cash Flows: Measuring Cash Receipts and Payments Relationships Among the Financial Statements DECISION : Which Company to Invest In? Electronic Analysis Business—to—Business(B2B)Accounting ofFinancialStatements Decision Guidelines : In Evaluating a Company, What Do These Decision Makers Lookfo Excel Application Problem End-of-Chapter Summary Problem ReviewTheFinancialStatements 33: Lessons Learned, AccountingVocabulary, Questions Assess YourProgress Check Points, Exercises, Problems Apply Your Knowledge Decision Cases, Ethical Issue, Financial Statement Case, Analytical Case, Group Projects CHAPTER 2 ProcessinR Accounting Information Stockholders ' (Owners ')Equity Vignette : PepsiCo, Inc . Assets Liabilities DECISION : WhyDoesthe Typeof Accounting System Matter? Accounting for Business Transactions Transactions and

Mid-Chapter Summary Problem Double-Entry Accounting The T-Account **Financial Statements** Increases and Decreases ifl the Accounts Additional StockhOlders ' Equity Accounts : Revenues and Expenses Recording Transactions Copying Information (Posting) from Journal to Ledger The Flow of Accounting Data : From Theory to Practice Accounts after Posting The Trial Balance DECISION : Air&Sea TravelNeeds a Loan Correcting Accounting Errors Chart of Accounts The Normal Balance of an Quick Decision Making Decision Guidelines : How tO Measure Results of Account Account Formats Operations and Financial Position End-of-Chapter Summary Problem Review ProcessingAccountingInformation 88: Lessons Learned, Accounting Vocabulary, Questions - Assess Your

Progress 89 : Check Points, Exercises, Problems Apply Your Knowledge 106 : Decision Caseg EthicalIssues, Financial StatementCase, AnalyticalCase, GroupProjectsCHAPTER 3 Accrual Accounting and the Financial Statements Vignette : Vodafone Group Plc Accrual Accounting Versus Cash Basis AccountingCHAPTER 4 Internal Control and Managing CashCHAPTER 5 Receivables and Short-Term InvestmentsCHAPTER 6 Merchandise Inventory, Cost of Goods Sold, and Gsross ProfitCHAPTER 7 pLANT Assents, Intangibles, Related ExpensesCHAPTER 8 Current and Long-Term LiabilitiesCHAPTER 9 Stockholders' EquityCHAPTER 10 Long-Term Investments and International OperationsCHAPTER 11 The Income Statement and the Statement of Stockholders' EquityCHAPTER 12 The Statement of Cash FlowsCHAPTER 13 Financial Statements AnalysisAPPENDIX AAPPENDIX BAPPENDIX CAPPENDIX DAPPENDIX EAPPENDIX FGLOSSARYCOMPANY INDEXSUBJECT INDEX

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