



INTERMEDIATE ACCOUNTING 1

WORLD'S #1 QUICK REFERENCE GUIDE



FINANCIAL ACCOUNTING

- Provides useful financial information to prospective and current creditors and investors.
- External parties need information to assess the amount and timing of future cash flows.
- Financial statements are the output of the financial accounting information system.
- Method of communication with external parties regarding the results of operations, the financial position, and the cash flow activity of the company (or other economic entity).
- Prepared in accordance with GAAP (Generally Accepted Accounting Principles).
- **GAAP:** A collection of accounting standards developed over many years. It is used by companies to organize accounting records, summarize those records into financial statements, and to disclose important supporting information.

CONCEPTUAL FRAMEWORK OF FINANCIAL ACCOUNTING

A type of accounting constitution—an underlying foundation for U.S. accounting standards (U.S. GAAP)

- **Objectives of financial reporting:**
 - Provide information that is useful for:
 - Making investment and credit decisions
 - Assessing cash-flow prospects
 - Making conclusions about entity resources, claims to those resources, and changes in those resources
 - Objectives include assumptions, guiding principles, and qualitative and enhancing characteristics of useful financial information.
- **Assumptions**
 - **Economic entity:** The company or other entity is separately identified from the economic resources and affairs of the owners of that same company.
 - **Going concern:** Unless otherwise indicated, a business is assumed to be viable and to operate indefinitely and therefore will not be liquidated any time in the foreseeable future.
- **Monetary unit:** Accounting reports are stated in units of money.
- **Periodicity:** Business activity is reported in definite time periods.
- **EN:** An income statement could show the revenues that occurred and the expenses that were incurred for a particular fiscal year.
- **Principles**
 - **Revenue recognition:** Revenue is realized when goods and/or services have been exchanged for cash or claims to cash (sales made on credit).
 - Revenue is earned when the earnings process has been completed and payment has been reasonably assured. See **Revenue Recognition**.
 - **Expense recognition:** There are three approaches:
 1. **Cause and effect:** Expenses that are related to the generation of revenue must be recognized in the same period as the revenue.
EN: A sale is made and the cost of goods sold for that sale is also recorded.
 2. **Systematic and rational allocation of costs as expenses for a period.**
EN: A business acquires a truck for \$30,000 and estimates that its useful life will be 5 years with no residual value at the end of 5 years. Each year the company will recognize a depreciation expense of \$6,000 (\$30,000/5 years) as a systematic and rational allocation of the cost of the truck over its useful life.
 3. **Immediate expense recognition:** It is difficult and often not economically feasible to precisely associate a cost directly with a particular revenue or period; therefore, the cost is "expensed" immediately.
EN: Salaries and wages, supplies expense, utilities expense
- **Historical cost:** Transactions are initially recorded in the accounting records (journals and ledgers) at cost, since at that point in time, cost is the most objective measure of value.
- **Full disclosure:** Financial statements should reveal all information that would influence financial statement users' decisions.
- **Qualitative characteristics**
 - **Relevance:** Information is relevant to decision makers if it has:
 - Predictive value or confirmatory value or is material
 - **Materiality:** Makes a difference to a decision maker
EN: A relatively small inventory loss will make no difference to an investor of a company, but a relatively large one will.
 - **Faithful representation**
 - **Completeness:** All transactions and accounts that should be in the financial statements are included in the financial statements.
 - **Neutrality:** Information included in the financial statements must be unbiased, reflecting a balanced view of financial position and the elements of the income statement.
 - **Freedom from error**
 - **Enhancing qualities**
 - **Comparability:** Information is comparable when accounting standards and policies are applied consistently from one period to another and from one entity to another.
 - Comparability between entities and consistency in the application of methods over time increases the value of comparisons of relative economic opportunities or performance.
 - **Verifiability:** It should be possible for a company's reported financial results and financial standing to be reproduced by a third party, given the same facts and assumptions.
 - This is a quality that may be demonstrated by securing a high degree of consensus among independent observers using the same measurement methods.
 - **Timeliness:** Refers to providing financial information to users of financial statements in a manner for them to take action and make good decisions. It is the quality of information being available to decision makers before it becomes "stale," thereby losing its capacity to influence decisions. If information is not available when it is needed or becomes available so long after the reported events that it has no value for future action, it lacks relevance.
 - **Understandability:** The quality of information that allows the financial statement user to perceive its significance.
 - Understandability of information is a prerequisite to the information being useful to particular decision makers.
 - Information cannot be useful to decision makers who cannot understand it.

INCOME STATEMENT

The profit and loss statement (P&L), statement of operations, or statement of earnings

- The income statement shows the profitability of a company during the time interval specified in its heading.
- The period of time that the statement covers will vary.
EN: The heading may state:
 - "For the Three Months Ended December 31, 2019"
 - (The period of October 1 through December 31, 2019)
 - "The Four Weeks Ended December 27, 2019"
 - (The period of November 29 through December 27, 2019)
 - "The Fiscal Year Ended June 30, 2019"
 - (The period of July 1, 2018 through June 30, 2019)

Elements

- Revenues and expenses of the entity's major activities
- Gains and losses from other activities
- The sum of the income statement elements is the net income (loss) for a period of time.
$$\text{Revenues} - \text{Expenses} = \text{Gains} - \text{Losses} = \text{Net income (or loss)}$$
- Income from continuing operations includes the revenues, expenses, gains, and losses that will most likely continue in future periods.
- Income from continuing operations is the best predictor of cash flow.
- **Revenues:** Inflows of resources resulting from providing goods or services to customers.
EN: Sales, fees earned, interest earned by lending institutions, royalties, and rents earned are all revenues.
- **Expenses:** Outflows of resources incurred while generating revenues. They are the costs of providing goods and services to customers.
EN: Cost of goods sold, wages and salaries, rent, depreciation interest, and taxes.
- Gains and losses are increases or decreases in equity from incidental or peripheral transactions (those not central to the day-to-day operations—primary revenue generating activities).
- Gains and losses are changes in equity that do not result directly from the day-to-day operational activities but are related to the operations.
EN: Gains and losses from the sale of equipment or buildings.
- **Comprehensive income:** All changes in equity during a period except those from investments by and distributions to owners.
$$\text{Comprehensive income} = \text{Net income} + \text{Other comprehensive income (OCI)}$$
- Other comprehensive income (each item is net of tax):
 - Unrealized holding gains and losses on available-for-sale securities
 - Gains and losses on derivatives designated, qualifying, and effective as cash flow hedges
 - Certain amounts associated with recognition of the funded status of post-retirement benefit plans
 - Certain foreign currency items

REVENUE RECOGNITION

Determines when and how much revenue appears in the income statement.

- To determine how much revenue to recognize and when to recognize it, accountants apply the core revenue recognition principle:
 - Revenue is recognized when goods or services are transferred to customers for the amount the company expects to be entitled to receive in exchange for those goods or services.
 - Key assumption of the revenue recognition principle:
 - The seller has one or more performance obligations—promises to transfer goods or services to the customer.

Five Steps of the Revenue Recognition Principle

1. Identify the contract with a customer.
 - A. A contract is approved and the parties have committed (written or oral).
 - B. The rights of the parties are identified and it is clear what each party is giving and/or receiving.
 - C. The payment terms are specified.
 - D. The agreement has commercial substance; the exchange is actually worth something.
 - E. Collectability is probable.
2. Identify the performance obligation(s) in the contract.
 - A. What needs to be done under the contract? What is to be delivered?
 - B. Each performance obligation should be identified into distinct pieces or bundles.

Study Guide Intermediate Accounting

**J. David Spiceland, James Sepe, Mark
Nelson**



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