

CHAPTER 3

THE ACCOUNTING CYCLE: CAPTURING ECONOMIC EVENTS

OVERVIEW OF BRIEF EXERCISES, EXERCISES, PROBLEMS, AND CRITICAL THINKING CASES

Brief Exercises	Topic	Learning Objectives	Skills
B. Ex. 3.1	The accounting cycle	1, 2, 5, 9, 10	Analysis
B. Ex. 3.2	Recording transactions	3–5	Analysis
B. Ex. 3.3	Recording transactions	7, 8	Analysis
B. Ex. 3.4	Debit and credit rules	3, 8	Analysis
B. Ex. 3.5	Changes in retained earnings	3, 6	Analysis
B. Ex. 3.6	Realization and matching principles	6, 7	Analysis
B. Ex. 3.7	Revenue realization	6, 7	Analysis, judgment
B. Ex. 3.8	Expense recognition	6, 7	Analysis, judgment
B. Ex. 3.9	Revenue realization	6, 7	Analysis
B. Ex. 3.10	Matching principle	6, 7	Analysis

Exercises	Topic	Learning Objectives	Skills
3.1	Accounting terminology	1–10	Analysis
3.2	The matching principle	6, 7	Communication, analysis
3.3	Journal and ledger relationships	2–5	Analysis
3.4	Preparing a trial balance	9	Analysis
3.5	Real World: Apple Computer Net income and owners' equity	6, 8	Analysis
3.6	Accounting equation relationships	2–6	Analysis
3.7	Accounting equation relationships	2–6	Analysis, communication
3.8	Revenue, expenses, and dividends	4, 6–8	Analysis
3.9	Financial statement effects	3, 6, 7	Analysis
3.10	Preparing a trial balance	3, 5, 8, 9	Analysis
3.11	Preparing a trial balance	3, 5, 8, 9	Analysis
3.12	Preparing a trial balance	3, 5, 8, 9	Analysis
3.13	Analyzing transactions	3, 6, 8	Analysis
3.14	Analyzing transactions	3, 6, 8	Analysis
3.15	Real World: Home Depot, Inc. Using an annual report	1–3, 7, 10	Communication, analysis

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Paperbound Books in Print ,1984 *Business Fundamentals for Engineering Managers* C.M. Chang,2014-08-31
Engineering managers and professionals make a long and lasting impact in the industry by regularly developing technology based projects as related to new product development new service innovation or efficiency centered process improvement or both to create strategic differentiation and operational excellence for their employers They need certain business fundamentals that enable them to make decisions based on both technology and business perspectives leading to new or improved product or service offerings which are technically feasible economically viable marketplace acceptable and customer enlightening This book consists of three sets of business fundamentals The chapter Cost Accounting and Control discusses service and product costing activity based costing to define overhead expenses and risk analysis and cost estimation under uncertainty The chapter Financial Accounting and Analysis delineates the key financial statements financial analyses balanced scorecard ratio analysis and capital asset valuation including operations opportunities and acquisition and mergers The chapter Marketing Management reviews marketing functions marketing forecasting marketing segmentation customers and other factors affecting marketing in making value adding contributions The new business vocabulary and useful analysis tools presented will enable engineering managers to become more effective when interacting with senior management and to prepare themselves for assuming higher level corporate responsibilities *20th Century Bookkeeping and Accounting* James William Baker,1923

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web someone who looked like kenny summoned waived her to follow her off the church porch be able to tell me 3 reasons the watsons traveled to alabama 1 conditions in the south would help byron to learn 2 byron was going to spend the summer at grandma sands 3 grandma sands would teach byron how to behave properly