

Financial Accounting Chapters 1-4

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Terms in this set (76)

Business	Consists of all activities necessary to provide the members of an economic system with goods and services
Sole Proprietorship	Businesses owned and operated by one single owner
Economic Entity	Requires that a single indentifiable unit of organization be accounted for in all situations
Partnership	A business owned by two or more individuals
Corporation	An entity organized under the laws of a particular state
Share of stock	A certificate that acts as evidence of ownership in a corporation
Bond	A certificate that represents a corporation's promise to repay a certain amount of money and interest in the future
Nonbusiness Entity	An organization operated for some purpose other than to earn profit
Liability	An obligation of a business
Capital Stock	Indicates the owner's contributions to a corporation
Stockholder	One of the owners of a corporation
Creditor	Someone to whom a company or a person has a debt

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**Charles T. Horngren, Walter T.
Harrison, Betsy Willis, Becky Jones**

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Accounting Charles T. Horngren, Walter T. Harrison, Betsy Willis, Becky Jones, 1992 **Teaching Transparencies to Accompany Financial Accounting, Seventh Edition** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2010-01-28

Teaching Transparencies Financial Accounting 2e Solomon, 2004-03-01 **Solutions and Teaching Transparencies for Financial Accounting, Canadian Second Edition, [and] Management Accounting, Canadian Second Edition** Horngren, Charles T., Harrison, Walter T., Lemon, W. Morley, 1993 Teaching Transparencies John Wiley & Sons, Incorporated, 2004-03 This text helps students hit the road with a practical set of tools and the confidence they need to use those tools effectively in making business decisions The goal is to introduce a new Principles of Accounting text that better reflects a more conceptual and decision making approach to the material The authors have taken a new macro to micro approach to the Principles of Accounting course by starting with a discussion of real financial statements first rather than starting with the Accounting Cycle although the Accounting Cycle is thoroughly covered in Chapters 3 and 4 The objective is to establish how a financial statement communicates the financing investing and operating activities of a business to users of accounting information They motivate students by grounding the discussion in the real world showing them the relevance of the topics covered to their future career *Study Guide, Chapters F1-F15, Financial & Managerial Accounting, 7e, Or Corporate Financial Accounting, 7e* Carl S. Warren, 2002 *Teaching Transparencies to Accompany Managerial Accounting* Garrison, 2002-04-01 *Introductory Financial Accounting* Peter King, 1997-04-21

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web connectivity the classification of the relationship between entities classifications include 1 1 1 m and m n derived attribute an attribute that does not physically exist within the entity and is derived via an algorithm for example the age attribute might be derived by subtracting the birth date from the current date existence dependent

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