

# ACCOUNTING 1



## Accounting Basics

### Accounting Standards

- Accounting principles have been in existence since the late 1400s when devised by Luca Pacioli, an Italian mathematician, and have evolved over time.
- Modern-day accounting principles in the United States are called **generally accepted accounting principles (GAAP)**; these principles guide the work of accountants and auditors.
- The **U.S. Securities and Exchange Commission (SEC)** has regulatory authority over accounting principles used by public corporations.
  - The SEC is a federal agency responsible for enforcing the federal securities laws and regulating the securities industry.
  - It delegates the responsibility for the development of GAAP to the accounting profession via the **Financial Accounting Standards Board (FASB)**.
- The **FASB** develops new standards via due process activities that allow input from accountants and executives in business and industry.
- The **International Accounting Standards Board (IASB)** develops global accounting standards.
  - Multinational companies follow IASB standards.
  - The IASB works with other key global accounting standards bodies to create a single source of accounting standards.
- The **Government Accounting Standards Board (GASB)** sets state and local governmental standards for accounting.
  - The GASB is a private, non-governmental organization subject to oversight and funding by the **Financial Accounting Foundation (FAF)**.
  - The federal government follows standards set by the **FASB** when performing accounting for its units.

### Concepts & Principles

- Entity concept**
  - An organization stands apart from other organizations as a separate economic unit.
  - Assets and obligations must be accounted for separately from the personal resources and obligations of its owners.
- Going concern concept (S.A.L.U. continuity assumption):** The entity will continue to operate long enough to meet its contractual obligations and carry out plans.
  - Time period concept**
    - Businesses should report information at regular intervals.
    - Annual reports show income for the last 12 months and end on the last day of the fiscal year; therefore, annual reports show the financial position as of the last day of the fiscal year.
  - Public companies report based on quarterly (3-month) time intervals.
- Reliability principle**
  - Accounting records must be based on the most reliable data available.
  - Reliable information is accurate, objective (unbiased), and verifiable.
- Relevance principle**
  - Accounting information must be timely.
  - Accounting information is predictive, provides feedback, and helps decision makers.
- Cost principle:** Assets and services acquired are recorded at actual, historical cost rather than current value.
- Conservation**
  - Care must be exercised to avoid overstating assets and revenues and understating expenses and liabilities.
  - Accounting estimates should be based on conservative assumptions.
- Revenue principle**
  - Revenue should only be recorded when earned.
  - Revenue is earned when the business has completed rendering services to the customer.
  - The amount to record is equal to the cash value of services or goods.
  - The collection of cash must be reasonably assured on credit sales.
- Matching principle**
  - Expenses must be matched against revenues in the same accounting period.
  - Costs incurred to generate revenues in a period are recognized as expenses.
- The accounting period**
  - The accounting period is the period covered by the income statement.
  - It is usually 1 year ending on Dec. 31 (when the fiscal year is the calendar year).
  - The fiscal year can end on any other date of the year chosen by management.
- Cash-basis accounting**
  - The impact of events is not recognized until cash is paid or received.
  - Revenue is recorded when cash is received; expenses are recorded when cash is paid.
  - This method is adequate for small companies that don't report to external parties, but it is not acceptable under GAAP.
- Accrual-basis accounting**
  - The impact of events is recognized as they occur.
  - Revenue is recorded when earned; expenses are recorded when incurred.
  - Transactions are recorded even when cash has not been received or paid.
  - This method is required by GAAP.

### The Accounting Equation

$$\text{Assets} = \text{Liabilities} + \text{Owners' Equity}$$

### 1. Assets

- Assets** are economic resources expected to benefit the company in the future; they result from past transactions.
  - Cash**: Money, certificates of deposit, and checks.
  - Accounts receivable**: Oral or implied promises, usually arise from sales made to customers whose no prepayment note exists.
  - Notes receivable**: Promissory notes; a signed note usually with payment stipulations such as time period and interest rate.
  - Inventory**: Merchandise the entity holds or manufactures to sell.
  - Supplies**: Assets used in the everyday running of the business; examples include office and cleaning supplies.
  - Prepaid expenses**: Expenditures for goods and services to be received in the future.
  - Land**: Property the business owns and uses in operations.
  - Buildings**: Cost of an office, warehouse, garage, etc.
  - Equipment, furniture, and fixtures**: Cost of office and store equipment.
- Assets are listed on the balance sheet in order of liquidity.
  - Assets are listed according to current versus long-term status.
- Liabilities**: Economic obligations or debts; probable sacrifices of assets resulting from past transactions.
  - Accounts payable**: Oral or implied promises to-pay debts that arise from credit purchases.
  - Notes payable**: Amounts the company must pay as a result of signing a promissory note for goods or services.
  - Taxes payable**: Wages and salaries payable.
  - Unearned revenues**: Money received for services not yet fulfilled or products not yet delivered; examples include cash received for airline tickets (flights not yet flown), subscriptions (magazines not yet delivered), or season tickets (games not yet played).
- Owners' equity**: Claims held by owners; the difference between assets and liabilities; divided into two main categories.
  - Contributed or paid-in capital**: Amounts invested in the corporation by its owners.
    - Par value stock**: The value printed on a share certificate; generally a small, arbitrary value.
    - Paid-in capital in excess of par**: The total amount of capital raised in a sale of stock, less the par value of that stock.
      - EC**: 1,000 shares of \$2 par value stock sold for \$10 per share; paid-in capital in excess of par would be \$8,000 (total capital of \$10,000 less \$2,000 of par value).
  - Retained earnings**: Income earned from operations.
    - Expenses**: Decreases in retained earnings resulting from operations.
    - Revenues**: Increases in retained earnings resulting from operations.
    - Dividends**: Distributions of assets to shareholders; decreases in retained earnings.
    - Change in retained earnings**: Beginning Retained Earnings + Net Income (or - Net Loss) - Dividends.

## Financial Statements: Formal Reports of an Entity

### Balance Sheet (Statement of Financial Position)

- Assets are balanced with the sum of liabilities and owners' equity as of a specific date.
- Prepared after the income statement and the statement of retained earnings.
- Current assets**
  - Cash and other resources expected to be cash, sold, or used up during the normal operating cycle of the business (usually 1 year).
  - Typical current assets: Cash, receivables, inventories, investments, supplies, and prepaid expenses.
- Noncurrent assets**
  - Assets that are not current assets.
  - Typical noncurrent assets: Buildings, equipment, furniture, fixtures, land, natural resources, and intangible assets (patents and goodwill).
- Current liabilities**
  - Obligations that will be paid within the operating cycle (usually 1 year).
  - Typical current liabilities: Accounts payable, wages and salaries payable, taxes payable, unearned revenues, and short-term notes payable.
- Noncurrent liabilities**
  - Liabilities that are not current liabilities.
  - Typical noncurrent liabilities: The noncurrent portion of any payable liabilities, capital leases, pension benefit obligations, and long-term obligations under product or service warranties.
- Equity**
  - The difference between assets and liabilities.
  - Typical equity: Capital contributed by owners and retained earnings.

### Company Balance Sheet for Year Ended Dec. 31, 200X

#### ASSETS

##### CURRENT ASSETS

Cash		\$58,280	
Accounts receivable	50,300		
Allowance for doubtful accounts	3,100		87,200
Notes receivable			8,000
Merchandise inventory			58,000
Prepaid insurance			5,000
<b>Total current assets</b>			<b>\$172,880</b>

CHAPTER 1

CHAPTER 1

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**Jiyuan Zhang**



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web jan 6 2021 based on surveying the opinions of a sample comprising 370 organizations toth concluded that iso 14031 is the easiest and most common method used by organizations that use indicators material and energy balances and environmental cost accounting for defining the epe

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web in accordance with the agreement on technical cooperation between iso and cen vienna agreement this third edition cancels and replaces the second edition iso 14031 2013 of which it constitutes a minor revision the changes compared to the *iso 14031 2013 es gestión ambiental evaluación del* - Jun 01 2022

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