

CHAPTER 2

Analyzing Transactions and Their Effects on Financial Statements

Learning Objectives

1. Identify the accounting standards used by Canadian companies.
2. Identify and explain the qualitative characteristics of useful financial information and how the cost constraint affects these.
3. Explain the difference between the cash basis of accounting and the accrual basis of accounting.
4. Explain the accounting equation template approach to recording transactions.
5. Analyze basic transactions and record their effects on the accounting equation.
6. Summarize the effects of transactions on the accounting equation and prepare and interpret a simple set of financial statements.
7. Calculate and interpret three ratios used to assess the profitability of a company.

Financial Accounting 2nd Edition Answers

Clemens Wendtner



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