

CHAPTER 5

THE ACCOUNTING CYCLE: REPORTING FINANCIAL RESULTS

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

Brief Exercises	Topic	Learning Objectives	Skills
B. Ex. 5.1	Balancing the accounting equation	1, 2	Analysis
B. Ex. 5.2	Financial statement relationships	1, 2	Analysis
B. Ex. 5.3	Classifying balance sheet accounts	1, 2	Analysis
B. Ex. 5.4	Closing temporary accounts	4	Analysis
B. Ex. 5.5	Closing entries of profitable firms	4	Analysis
B. Ex. 5.6	Closing entries of unprofitable firms	4	Analysis
B. Ex. 5.7	After-closing trial balance	5	Analysis
B. Ex. 5.8	Profitability and liquidity	6	Analysis
B. Ex. 5.9	Measuring interim revenue	7	Analysis
B. Ex. *5.10	The worksheet	8	Judgment, communication, analysis

Exercises	Topic	Learning Objectives	Skills
5.1	Accounting terminology	1-7	Analysis
5.2	Financial statement preparation	1, 2, 6	Analysis
5.3	Financial statement preparation	1, 2, 6	Analysis
5.4	Closing and after-closing trial balance	2, 4, 5	Analysis, communication
5.5	Closing and after-closing trial balance	2, 4, 5	Analysis, communication
5.6	Real World: Best Buy Adequate Disclosure	3	Analysis, communication
5.7	Closing entries of profitable firms	2, 4	Analysis
5.8	Closing entries of unprofitable firms	2, 4	Analysis
5.9	Adjusting versus closing entries	2, 4	Analysis, communication
5.10	Profitability and liquidity measures	6	Analysis
5.11	Profitability and liquidity measures	6	Analysis
5.12	Interim results	1, 2, 7	Analysis
5.13	Interim results	1, 2, 7	Analysis
5.14	Effects of accounting errors	2, 3	Analysis
5.15	Real World: Home Depot, Inc. Using an annual report	3, 6	Communication, analysis

*Supplemental Topic, "The Worksheet."

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Ed Bowker Staff, Staff Bowker, Ed



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Bridge Safety, Maintenance, Management, Life-Cycle, Resilience and Sustainability Joan Ramon Casas, Dan M. Frangopol, Jose Turmo, 2022-06-27 Bridge Safety Maintenance Management Life Cycle Resilience and Sustainability contains lectures and papers presented at the Eleventh International Conference on Bridge Maintenance Safety and Management IABMAS 2022 Barcelona Spain 11 15 July 2022 This e book contains the full papers of 322 contributions presented at IABMAS 2022 including the T Y Lin Lecture 4 Keynote Lectures and 317 technical papers from 36 countries all around the world The contributions deal with the state of the art as well as emerging concepts and innovative applications related to the main aspects of safety maintenance management life cycle resilience sustainability and technological innovations of bridges Major topics include advanced bridge design construction and maintenance approaches safety reliability and risk evaluation life cycle management life cycle resilience sustainability standardization analytical models bridge management systems

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