

《会计学原理》提纲

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1 & 2
Introduction

Mechanics of
Accounting

Accounting
for Specific
Activities

12 Financial
Statement
Analysis

1 Accounting: The Language of Business

- Analysis of Transactions
- Balance Sheet

2 Measuring Income to Assess Performance

- Analysis of Transactions
- Balance Sheet
- Income Statement

3 Analyze / Record / Summarize Transactions

- Journal Entries
- T-accounts
- Trial Balance
- Closing Entries

4 Accrual Accounting an Financial Statements

- Adjusting Entries
- Balance Sheet
- Multiple-Step Income Statement

5 Prepare Statement of Cash Flows

- Statement of Cash Flows
- Statement of Cash Provided by Operating Activities

6 Accounting for Sales

- Statement of Cash Flows, Bank Reconciliation
- Aging Accounts Receivable Worksheets
- Balance Sheet
- Adjusting Journal Entries

7 Inventories and Cost of Goods Sold

- Comparative Statement of Gross Profit
- Comparative Income Statement
- Statement of Gross Profit
- Inventory Errors

8 Long-lived Assets and Depreciation

- T-Account
- Depreciation Straight-Line / Accelerated

9 Liabilities and Interest

10 Stockholders' Equity

11 Intercorporate Investment and Consolidations