

Financial accounting 15th edition

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Comprehensive Guide to Accounting and Finance Citations

Introduction

This article provides comprehensive guidance on citing corporate financial accounting, financial theories, and accounting principles in APA 7.

Theories of Finance and Accounting

- Five Theories of Finance: Capital Asset Pricing Model (CAPM), Efficient Market Hypothesis (EMH), Arbitrage Pricing Theory (APT), Modigliani-Miller Theorem, and Black-Scholes Model.
- IFRS Financial Accounting Theory: International Financial Reporting Standards (IFRS) establishes a global framework for accounting and financial reporting.

Concepts and Definition of Accounting

- AAA Definition of Accounting: "The process of identifying, measuring, recording, and communicating economic information to permit informed judgments and decisions by users of the information."
- Accounting in Business: Tracks financial transactions, manages budgets, and provides insights into financial performance.

Citing Corporate Financial Accounting (15th Edition)

- **Author:** Kieso, D. E., Weygandt, J. J., & Warfield, T. D.
- **Title:** Intermediate Accounting
- **Edition:** 15th
- **Publication Date:** 2020
- **Publisher:** Wiley

Citing Financial Statements in APA 7

- **Within the Text:** (Financial Statements, 2021)
- **Reference List:**
 - Financial Statements. (2021, March 31). [Company Name].

Citing Corporate Reports in APA 7

- **Within the Text:** (Corporate Report, 2021)
- **Reference List:**
 - Corporate Report. (2021). [Company Name].

Citing Financial Accounting and Accounting Theory

- **Within the Text:** (Kieso et al., 2020)
- **Reference List:**
 - Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020). Intermediate Accounting (15th ed.). Wiley.

Citing Accounting Standards

- **Within the Text:** (FASB, 2021)

- **Reference List:**

- Financial Accounting Standards Board (FASB). (2021). Accounting Standards Codification. FASB.

Citing Corporate Websites

- **Within the Text:** ([Company Name] Website, 2021)

- **Reference List:**

- [Company Name] Website. (2021). [Webpage Title].
<https://www.example.com/>

Citing Annual Reports and 10-Ks

- **Within the Text:** (Company Name, 2021)

- **Reference List:**

- Company Name. (2021). Annual Report.
<https://www.example.com/investors/annual-report/>
- Company Name. (2021). Form 10-K.
<https://www.sec.gov/edgar/search/>

Golden Rules of Accounting

- Debits equal credits.
- Assets equal liabilities plus equity.
- Revenue minus expenses equals net income.

Other Important Topics

- Accounting Cycle
- Basic Knowledge of Accounting
- Purpose of Accounting

- Referencing Financial Statements
- Referencing Capital IQ
- Formatting in APA
- Compiling a Bibliography
- Sections of a Financial Annual Report
- Formatting APA 7 Referencing
- Citing Corporate Finance Institute
- Citing a Company's Annual Report and 10-K in APA

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