

Financial Accounting 101 Study Guide

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~~net income. / average stockholders equity. Gross Profit. net sales. - cost of sales. Balance Sheet. reports the amount of assets, liabilities, and stockholders equity. Income Statement. reports revenues - expenses.~~

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Accounting is a comprehensive system to collect, analyze, and communicate financial information. The origin of accounting is as old as money. In early days, the number of transactions were very small, so every concerned person could keep the record of transactions during a specific period of time.

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Exam Description: The Financial Accounting CLEP covers the knowledge you would learn in a semester at a typical college Financial Accounting course. You will need to be familiar with accounting concepts, terminology, and the reasons behind common accounting procedures.

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The financial literature classifies accounting into two broad categories, viz, Financial Accounting and Management Accounting. Financial accounting is primarily concerned with the preparation of financial statements whereas management accounting covers areas such as interpretation of financial statements, cost accounting, etc.

[INTRODUCTION TO ACCOUNTING](#)

Honestly, “spreadsheets” are kind of the vegetables of the business world -- the very idea of them makes some people queasy. But that’s ok! They can be intim...

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Amortization is the scheduled charging to expense of an intangible asset over its useful life. (like a License) Depreciation is the scheduled charging to expense of a tangible asset over its useful life. (like a Truck) How to calculate depreciation depending on the different methods.

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