

Module 1

Financial Accounting for MBAs

QUESTIONS

- Q1-1.** Organizations undertake four major activities: planning, financing, investing, and operating. Financing is the means a company uses to pay for resources. Investing refers to the buying and selling of resources necessary to carry out the organization's plans. Operating activities are the actual carrying out of these plans. Planning is the glue that connects these activities, including the organization's ideas, goals and strategies. Financial accounting information provides valuable input into the planning process, and, subsequently, reports on the results of plans so that corrective action can be taken, if necessary.
- Q1-2.** An organization's financing activities (liabilities and equity = sources of funds) pay for investing activities (assets = uses of funds). An organization's assets cannot be more or less than its liabilities and equity combined. This means: $\text{assets} = \text{liabilities} + \text{equity}$. This relation is called the accounting equation (sometimes called the *balance sheet equation*), and it applies to all organizations at all times.
- Q1-3.** The four main financial statements are: income statement, balance sheet, statement of stockholders' equity, and statement of cash flows. The income statement provides information about the company's revenues, expenses and profitability over a period of time. The balance sheet lists the company's assets (what it owns), liabilities (what it owes), and stockholders' equity (the residual claims of its owners) as of a point in time. The statement of stockholders' equity reports on the changes to each stockholders' equity account during the period. The statement of cash flows identifies the sources (inflows) and uses (outflows) of cash, that is, where the company got its cash from and what it did with it. Together, the four statements provide a complete picture of the financial condition of the company.
- Q1-4.** The balance sheet provides information that helps users understand a company's resources (assets) and claims to those resources (liabilities and stockholders' equity) as of a given *point in time*.

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Financial Accounting for MBAs Peter Douglas Easton,2008 **Which MBA?** George Bickerstaffe,2002 This is a fully comprehensive authoritative guide to programmes worldwide presenting an unbiased and detailed assessment of the options available taking the reader through every aspect of studying for an MBA *The Best 294 Business Schools* Princeton Review (Firm),2011 Provides a detailed overview of the best business schools across North America including information on each school s academic program competitiveness financial aid admissions requirements and social scenes Business India ,2006 **Canadian Periodical Index** ,2000 **Business Periodicals Index** ,1968 **The Times Index** ,1999 Indexes the Times Sunday times and magazine Times literary supplement Times educational supplement Times educational supplement Scotland and the Times higher education supplement *Custom Project* Peter D. Easton,John J. Wild,Robert F. Halsey,2005 **Student Solutions Manual to Accompany Financial Accounting for MBAs** Peter D. Easton,John J. Wild,Robert F. Halsey,2005 **Student Solutions Manual to Accompany Financial Accounting for MBAs, 3rd Edition** Peter D. Easton,John J. Wild,Robert F. Halsey,Mary Lea McAnally,2007 Package Peter D. Easton,John J. Wild,2007-01-01 **Solution Manual to Accompany Financial Accounting for MBAs, 3rd Edition** Peter D. Easton,John J. Wild,Robert F. Halsey,Mary Lea McAnally,2007-01-01 **Student Solutions Manual to Accompany Financial and Managerial Accounting for MBAs, 1st Edition** Peter D. Easton,Robert F. Halsey,Mary Lea McAnally,Al Hartgraves,2007-01-01 **Financial accounting 2** J. Kent, **Solution Manual to Accompany Financial and Managerial Accounting for MBAs, 1st Edition** Peter D. Easton,Robert F. Halsey,Mary Lea McAnally,Al Hartgraves,2007-01-01 **Introduction to Financial Accounting** Jennifer Maynard (Lecturer on financial accounting),2013 **Accounting 30. Module 6, Accounting Simulation : Learning Facilitator's Manual** Alberta. Distance Learning,1991 *Solutions Manual for Use with Financial Accounting* Walter B. Meigs,1970 Financial Accounting Module Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2009-06-23 **Solutions Manual for Financial Accounting** Walter T. Harrison, Jr.,Charles T. Horngren,C. William Thomas,2012-04-15

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