

# FINANCIAL ACCOUNTING : FORMULAS & SKILLS SHEET

## Chapter 1 : Introducing Financial Accounting

Accounting equation : Assets = Liabilities + Equity

Net Income = Revenue - Expenses

Assets = Liabilities + Equity

Gross profit = Revenues - Cost of goods sold (COGS)

Retained earnings = Net Income - Cash dividends

Return on equity (ROE) =  $\frac{NI}{ATE}$  where NI = Net Income and ATE = Average Total Equity

Debt-to-equity ratio (D/E) =  $\frac{\Sigma Liabilities}{\Sigma Equity}$  (2 Fold)

## Chapter 2 : Constructing Financial Statements

Balance sheet : Cash Asset + Non-cash Asset = Liabilities + Contributed Capital + Earned Capital

Income Statement : Net Income = Revenues - Expenses | Net Income = Earned Capital

Net assets = Assets - Liabilities

Excess cash analysis :

Retained earnings = Net Income - Cash Dividend

Accounting Transition		Debit	Credit
Balance sheet	Assets (A)	Increase	Decrease
	Liabilities (L)	Decrease	Increase
	Equity (E)	Decrease	Increase
Income statement	Revenue (R)	Decrease	Increase
	Expenses (E)	Increase	Decrease

Dividends + Expenses + Asset = Liabilities + Owner's Equity + Revenues

Net Working Capital = Current Assets (CA) - Current Liabilities (CL)

Current Ratio (CR) =  $\frac{CA}{CL}$       Quick Ratio =  $\frac{Cash + STS + AR}{CL}$

## Chapter 3 : Adjusting Accounts to Financial Statements

Accounting cycle : Analyze → Record → Adjust → Report → Close

Closing process :



The arrow on the LHS is called 'close expenses to retained earnings'.  
The arrow on the RHS is called 'close revenues to retained earnings'.

## Chapter 4, continued

Net income = Depreciation expense + Other non-cash operating expense  
- Change in operating assets  
+ Change in operating liabilities

Cash from operations

Investing activities

Cash flow increase due to:  
Sales of non-cash assets

Cash flow decrease due to:  
Purchases of non-cash assets

Financing activities

Cash flow increase due to:  
Taking on a financial liability or issuing shares

Cash flow decrease due to:  
Repaying principal on a financial liability or paying dividends or making share repurchases

Operating cash flow (OCF) to current liabilities (ACL)

$$OCF/CL = \frac{OCF}{ACL}$$

Operating cash flow (OCF) to capital expenditures (ACE)

$$OCF/CX = \frac{OCF}{ACE}$$

ACE = Annual Capital Expenditures

Free Cash Flow = Operating cash flow - Net Capital Expenditures

## Chapter 4 : Reporting and Analyzing Cash Flows

Three categories :

Source →	OPERATING ACTIVITIES	→	Uses
	<b>Cash inflows</b>		<b>Cash outflows</b>
1.	Cash receipts from customers for sales made or services rendered (or in anticipation of future deliveries of goods/services)		1. Cash payments to employees or suppliers.
2.	Cash receipts of interests and dividends (or reported as investing cash flows)		2. Cash payments to purchase inventories.
3.	Other cash receipts that are not related to investing or financing activities - receipts, lawsuit settlements, refunds received from suppliers.		3. Cash payments of taxes to government.
			4. Other cash payments that are not related to investing or financing activities - contributions to charity, lawsuit settlements.

Source →	INVESTING ACTIVITIES	→	Uses
	<b>Cash inflows</b>		<b>Cash outflows</b>
1.	Cash receipts from sales PPE and intangible assets.		1. Cash payments to purchase PPE + intangible assets.
2.	Cash receipts from sales of investments in government securities + of other companies.		2. Cash payments to purchase government securities + securities of other companies.
3.	Cash receipts from repayments of loans by borrowers.		3. Cash payments made to lend money to borrowers.
4.	Cash receipts of interest and dividends (or reported as operating cash flows)		

Source →	FINANCING ACTIVITIES	→	Uses
	<b>Cash inflows</b>		<b>Cash outflows</b>
1.	Cash receipts from issuances of ordinary shares and preferred shares and from sales of treasury shares.		1. Cash payments to acquire treasury shares.
2.	Cash receipts from issuances of bonds payable, mortgage notes payable, and other notes payable.		2. Cash payments of dividends.
			3. Cash payments to settle outstanding bonds payable, mortgage notes payable + other notes payable.
			4. Cash payments of interest to creditors (or operating)

Operating activities :

- Sales Revenue to Cash Received from Customers

Cash flow + Change in accounts receivable = Change in Unearned Revenue + Net Income (Receipts) (Sales revenues)

- Cost of goods sold to Cash Paid for merchandise Purchased

Cash flow + Change in accounts receivable = Change in Unearned Revenue + Net Income (Receipts) (Sales revenues)

- Wages Expense to Cash Paid to Employees

Cash flow = Net Income + Changes in wages payable (Payments) (Wage expense)

Net Income = Adjustments = Cash from operations

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**Liyong Dong**



## **Accounting 101 Financial Accounting Course Study Com:**

Basics of Accounting Carsten Berkau, Keabetswe Sylvia Berkau, 2018-04-23 Basics of Accounting targets students in international business study programs It covers the widely applied syllabus of Accounting at universities on bachelors and masters level In this book the application of the methods comes first The Basics teach how to do Accounting by a case study based approach All cases were taken from former exam papers at international universities and calculated completely and illustrated understandably Bookkeeping and Financial Accounting covers the preparation of financial statements based on IFRS Bookkeeping is taught as far as it is required for the understanding by managers more formal aspects about how to keep financial records are cut short to the minimum *Discipline Specific Elective (DSE) Courses 'Financial Accounting - Special Accounting Areas II' F.Y.B.Com. (Accounting and Finance) : Semester - II* Dr. (CA) Pradeep D. Kamthekar, 2018-10-23 Double Entry Book Keeping System is the scientific accounting system of recording the accounting transactions in the books of the organisations across the world In Double Entry Book Keeping all the accounting transactions are first recorded in the primary and subsidiary books such as Journal Proper Purchase Register Book Purchase Return Register Book Sales Register Book Sales Return Register Book etc *Catalogue of Officers and Students* Baylor University, 1930 **Catalogue Number** University of Colorado, 1948 **The Emory University Catalogue** Emory University, 1929 Financial Accounting Jan R. Williams, 2006 **Catalogue of the University of Michigan** University of Michigan, 1960 Announcements for the following year included in some vols *Bulletin...* Detroit (Mich.) College of the city of Detroit, 1926 The University of Colorado Catalogue University of Colorado, 1947 *Catalogue Number* Iowa. University, State University of Iowa, 1930 *Announcements* University of Nebraska (Lincoln campus). Teachers College, 1924 University of Michigan Official Publication, 1959 **Summer Quarter** University of Chicago, 1916 **General Register** University of Michigan, 1959 Announcements for the following year included in some vols *Implementation and Critical Assessment of the Flipped Classroom Experience* Scheg, Abigail G., 2015-01-31 In the past decade traditional classroom teaching models have been transformed in order to better promote active learning and learner engagement Implementation and Critical Assessment of the Flipped Classroom Experience seeks to capture the momentum of non traditional teaching methods and provide a necessary resource for individuals who are interested in taking advantage of this pedagogical endeavor Using narrative explanations and foundation materials provided by experienced instructors this premier reference work presents the benefits and challenges of flipped methodology implementation in today s classroom to educators and educational administrators across all disciplines and levels **Financial Accounting** John J. Wild, 2005 Introducing accounting in business Analyzing and recording business transactions Adjusting accounts and preparing financial statements Reporting and analyzing merchandising operations Reporting and analyzing inventories Reporting and analyzing cash and internal controls Reporting and analyzing receivables Reporting and analyzing long term assets Reporting and analyzing current liabilities Reporting and

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