

# 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 Statement	Account	Debit	Credit
Balance sheet	Assets (A)	Increased	Decreased
	Liabilities (L)	Decreased	Increased
	Equity (E)	Decreased	Increased
Income statement	Revenue (R)	Decreased	Increased
	Expenses (E)	Increased	Decreased

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, interest 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 of 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

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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

analyzing long term liabilities Reporting and analyzing equity Reporting and analyzing cash flows Analyzing and interpreting financial statements Bulletin of the Extension Division, Indiana University ,1930 **Bulletin** Washington and Lee University,1928 Includes its Summer bulletin Register of officers faculty and students Catalogue etc *Bulletin* Central Michigan University,1998 **Catalogue** University of the Philippines,1932

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