## <<Financial Accounting>>

### 图书基本信息

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#### 内容概要

While many texts characterize themselves as having either a "user" approach or a "preparer" approach, Williams' Financial Accounting is written for faculty who want to strike a balance between these approaches. Business majors will find relevance in the "Ethics, Fraud & Corporate Governance," "Your Turn" and "Case in Point" boxes throughout the chapters while accounting majors will receive a firm grounding in accounting basics that will prepare them for their intermediate course. A unique feature is the multimedia companion, My Mentor. This text-specific technology resource (available free on the book's website) uses video clips, animated graphics, PowerPoints and Excel templates to demonstrate accounting concepts visually. This allows students to link concepts and numbers together in an interactive rather than print environment.

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#### 书籍目录

Prologue: Accounting 's Role in Business Private Accounting Public Accounting Accounting Vignette: Fossil, Inc. Bussiness Decisions DECISION: An TodayCHAPTER 1 The Financial Statements Information System or a Valuation System? Who Uses Accounting Information? Financial Accounting and Management Accounting Ethics in Accounting and Business **DECISION**: How to Organize a Business The Entity Concept How to Do Accounting: Principles and Concepts The Reliability Principle Principle The Going—Concern Concept The Stable . Monetary—Unit Concept The Accounting Owners ' Equity The Financial Statements The Income Statement Equation Assets and Liabilities Statement of Retained Earnings : Measuring Operating Performance The Balance Sheet: Measuring The Statement of Cash Flows: Measuring Cash Receipts and Payments Financial Position Among the Financial Statements DECISION: Which Company to Invest In? Electronic Analysis ofFinancialStatements Business—to—Business(B2B)Accounting Decision Guidelines: In Evaluating a Company, What Do These Decision Makers Lookfo Excel Application Problem End-of-Chapter Summary Problem ReviewTheFinancialStatements 33: Lessons Learned, AccountingVocabulary, Questions - Assess YourProgress Check Points, Exercises, Problems, Apply Your Knowledge DecIsion Cases, Ethical Issue, Financial Statement Case, Analytical Case, Group Projects CHAPTER 2 Processin R Accounting Information Vignette: PepsiCo,Inc. Assets Liabilities Stockholders ' (Owners ' ) Equity **DECISION** : WhyDoesthe TypeofAccountingSystem Matter? Accounting for Business Transactions Transactions and **Financial Statements** Mid-Chapter Summary Problem Double-Entry Accounting The T-Account Increases and Decreases if the Accounts Additional StockhOlders ' Equity Accounts: Revenues and Recording Transactions Copying Information (Posting) from Journal to Ledger The Flow of Accounting Data: From Theory to Practice Accounts after Posting The Trial Balance DECISION Quick Decision Making Decision Guidelines: How tO Measure Results of Account Account Formats Operations and Financial Position End-of-Chapter Summary Problem Review ProcessingAccountingInformation 88: Lessons Learned,Accounting Vocabulary,Questions - Assess Your Progress 89: Check Points, Exercises, Problems Apply Your Knowledge 106: Decision Caseg StatementCase, AnalyticalCase, GroupProjectsCHAPTER 3 Accrual Accounting and the EthicalIssues.Financial Financial Statements Vignette: Vodafone Group Plc Accrual Accounting Versus Cash Basis AccountingCHAPTER 4 Internal Control and Managing CashCHAPTER 5 Receivables and Short-Term InvestmentsCHAPTER 6 Merchandise Inventory, Cost of Goods Sold, and Gsross ProfitCHAPTER 7 pLANT Assents, Intangibles, Related Expenses CHAPTER 8 Current and Long-Term Liabilities CHAPTER 9 Stockholders' EquityCHAPTER 10 Long-Term Investments and International OperationsCHAPTER 11 The Income Statement and the Statement of Stockholders' EquityCHAPTER 12 The Statement of Cash FlowsCHAPTER 13 Financial Statements Analysis APPENDIX AAPPENDIX BAPPENDIX CAPPENDIX DAPPENDIX EAPPENDIX FGLOSSARYCOMPANY INDEXSUBJECT INDEX

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