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Intro

What is Accounting?

Step 1 of the Accounting Process

Step 2 of the Accounting Process

Step 3 of the Accounting Process

Accounting Process Example

Outro

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Introduction to debits and credits

DC ADE LER

Accounting equation

Debits and credits for assets

Debits and credits example: inventories

Debits and credits for liabilities

Debits and credits example: accounts payable

Journal entry debit credit

Debits and credits for equity

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Intro

What do accountants do

Pros

Different Areas

Corporate Ladder

Blackout Travel Dates

Finding Your First Job

Not Creative

Mental Drain

Tips

Minors

WorkLife Balance

QA

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Agenda

Breakdown of Balance Sheet

Cash

Accounts Receivable

Inventory

Other Assets

Accounts Payable

Accrued Expenses

Deferred Revenue

Long Term Debt

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Intro

What is Bookkeeping?

Step 1 of the Bookkeeping Process
Step 2 of the Bookkeeping Process
Step 3 of the Bookkeeping Process
Step 4 of the Bookkeeping Process
Step 5 of the Bookkeeping Process
Step 6 of the Bookkeeping Process
Outro

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Module 11: Performance Measurement
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Introduction

Debit on the left, credits on the right
Debit and credit for balance sheet accounts
Debit and credit for income statement accounts
Debit and credit journal entry examples
Debit and credit net income

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Claudio's Beach Business

Income Statement (which is Revenue - Expenses)

Balance Sheet

Claudio's Balance Sheets at different points in time

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Intro

Conceptual Boxes

Luca Pacioli

Accounting Systems

Journals

Revenue and Expenses

Journal Entries

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Predetermined Overhead Rate

Variable Predetermined Overhead Rate

Total Predetermined Overhead Rate

Direct Material Variances

Favorable Variance

Price Variance

Direct Labor Variances

Efficiency Variance

Unfavorable Variance

Variable Manufacturing Overhead Variances

Budget Variance

Volume Variance

Budgeted Volume

Budgeted Production Volume

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Module 8: Depreciation

Module 9: Liabilities

Module 10: Shareholders' Equity

Module 11: Cash Flow Statement

Module 12: Financial Statement Analysis

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Inventories and Cost of Goods

Specific Identification Method

The Average Method

Average Costs Method

Average Cost

Average Cost Method

Lifo Method

Writing Down the Value of the Inventory

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Intro

What is Financial Accounting?

STEP 1: IDENTIFY TRANSACTIONS

STEP 2: PREPARE JOURNAL ENTRIES

What is a Journal Entry?

What does a Journal Entry look like?

What is Double Entry Accounting?

What is the Accounting Equation?

STEP 3: POST TO GENERAL LEDGER

What is the General Ledger?

Posting to Accounts

What is an Account?

The 6 Types of Account - Assets, Liabilities, Equity, Revenue, Expenses & Dividends

What are T-Accounts?

What does the General Ledger look like?

STEP 4: UNADJUSTED TRIAL BALANCE

What is a Trial Balance?

How to build a Trial Balance

Why is it called Trial Balance?

STEP 5: POST ADJUSTING ENTRIES

What are Adjusting Entries?

IFRS vs GAAP

What is the Accrual Method of Accounting?

Adjusting Entries Example

STEP 6: ADJUSTED TRIAL BALANCE

STEP 7: CREATE FINANCIAL STATEMENTS

What are Financial Statements?

What are the three types of Financial Statements?

What is the Balance Sheet?

What is the Income Statement?

Profit vs Cash Flow

What is the Cash Flow Statement?

Who would use Financial Statements?

STEP 8: POST CLOSING ENTRIES

What are Closing Entries?

Closing Entries Example

Post Closing Trial Balance

THE ACCOUNTING CYCLE

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Managerial Accounting Basics

Comparing Managerial and Financial Accounting

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