

[illegible][illegible]

The screenshot shows the 'Assets' section of the 'Financial Summary' window. The 'Assets' tab is selected, displaying a table with columns for Description, Amount, and Date. The 'Liabilities' and 'Net Income' tabs are also visible.

CASH BASIS		ACCRUAL BASIS
What is Received and	1	What is Received and
Money IN vs Money OUT		Income EARNED vs Expenses INCURRED

All items of economic value
(both tangible and intangible)

How these assets were funded?
Amounts owed to creditors (LIABILITIES) Amounts owed to owners (EQUITY)

	What is it made for?	Generally Accepted Accounting Principles	International Financial Reporting Standards
	What is it made of?	is set of rules-based accounting standards used primarily in the United States	is principles-based set of accounting standards used in most other countries around the world

What are Bank Deposits?

At Bank Deposits, you can open a new account or transfer funds from your existing accounts. You can also view your account balances and transaction history.

The collage consists of nine individual screenshots from a German language textbook, arranged in a 3x3 grid. Each screenshot shows a different page or section of the book, featuring various layouts, text, and icons. The sections are as follows:

- Top Left:** A page titled 'Wortarten und Wortbildung' (Word types and word formation) with a small icon of a notepad and pencil.
- Top Middle:** A page titled 'Wortfeld 2: Familie, genus' (Word field 2: Family, genus) with a small icon of a notepad and pencil.
- Top Right:** A page titled 'Wortfeld 3: Familie, genus' (Word field 3: Family, genus) with a small icon of a notepad and pencil.
- Middle Left:** A page titled 'Präpositionen' (Prepositions) with a small icon of a notepad and pencil.
- Middle Middle:** A page titled 'Präpositionen' (Prepositions) with a small icon of a notepad and pencil.
- Middle Right:** A page titled 'Präpositionen' (Prepositions) with a small icon of a notepad and pencil.
- Bottom Left:** A page titled 'Wortarten' (Word types) with a small icon of a notepad and pencil.
- Bottom Middle:** A page titled 'Wortfeld 4: Familie, genus' (Word field 4: Family, genus) with a small icon of a notepad and pencil.
- Bottom Right:** A page titled 'Präpositionen' (Prepositions) with a small icon of a notepad and pencil.

Deferred Revenue Deferred Revenue reflects the amounts recognized in revenue on the basis of services provided over time. Without payment is received DR Cash CR Revenue When revenue is earned DR Deferred Revenue CR Revenue	Prepaid Expense Prepaid Expense represents future amounts that will be expensed. When you prepay something DR Prepaid Expense CR Cash When you use the expense DR Expense (e.g., office supplies) CR Prepaid Expense	Depreciation Depreciation represents the "wear and tear" of your fixed assets. DR Depreciation expense CR Accumulated Depreciation
Accrued Expense Accrued Expense represents expenses in which you have already incurred, but have not yet recorded in your journal. DR Expense (e.g., office supplies) CR Accrued Expense	Inventory Inventory represents the amount of merchandise that you have on hand, and is shown on the balance sheet. When inventory is purchased DR Inventory CR Cash When you sell your inventory DR Cash CR Inventory (at cost)	Accrued Interest Accrued Interest represents the amount of interest expense that you have incurred. DR Interest Expense CR Accrued Interest
Security Deposit Security Deposits represent amounts paid out, typically on a lease basis, that are stored for you at the end of your lease. DR Security Deposit CR Cash	Intercompany Balances Intercompany Balances are amounts paid between a parent and a subsidiary. DR Equity for assets contributed to subsidiary CR Cash DR Cash DR Equity for assets received	Accrued Payroll Accrued Payroll represents wages that you have incurred, but not yet paid out. When you go to payroll DR Accrued Payroll CR Cash When recording payroll DR Payroll CR Accrued Payroll
		Amortization Amortization is similar to depreciation, but it applies to intangible (non-physical) assets. DR Amortization Expense CR Accumulated Amortization

► Payback Period

Definition Payback Period = $\frac{\text{Investment}}{\text{Annual Cash Inflow}}$ (assuming constant cash inflows)

Advantages Payback period is easy to calculate and understand. It is a simple measure of risk. It is a good measure of liquidity.

Disadvantages Payback period does not take into account the time value of money. It does not consider cash flows after the payback period.

► Accounting Rate of Return (ARR)

Definition Accounting Rate of Return = $\frac{\text{Average Annual Profit}}{\text{Initial Investment}}$

Advantages ARR is easy to calculate and understand. It is a simple measure of profitability.

Disadvantages ARR does not take into account the time value of money. It is based on accounting profits, which may not be the same as cash flows.

► Internal Rate of Return (IRR)

Definition Internal Rate of Return = The discount rate that makes the NPV of an investment equal to zero.

Advantages IRR is a more sophisticated measure of profitability. It takes into account the time value of money.

Disadvantages IRR is more difficult to calculate than payback period and ARR. It may not be unique.

► Net Present Value (NPV)

Definition Net Present Value = $\sum \frac{\text{Cash Flow}_t}{(1 + r)^t} - \text{Initial Investment}$

Advantages NPV is a more sophisticated measure of profitability. It takes into account the time value of money.

Disadvantages NPV is more difficult to calculate than payback period and ARR. It requires a discount rate.

► Payoff Period

Definition Payoff Period = The time it takes for an investment to pay for itself.

Advantages Payoff period is easy to calculate and understand. It is a simple measure of risk.

Disadvantages Payoff period does not take into account the time value of money. It is a simple measure of risk.

► Break-Even Point

Definition Break-Even Point = The point at which total revenue equals total costs.

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- **Genotype**
 - Genotype: Genotype – Genes of an individual (e.g. AA or Aa or aa)
 - Phenotype: Phenotype – Physical traits of an individual (e.g. height, weight, eye color)
- **Alleles**
 - Alleles: Alleles – Different versions of a gene that can exist at the same locus on a chromosome
 - Homozygous: Homozygous – Two identical alleles (e.g. AA or aa)
 - Heterozygous: Heterozygous – Two different alleles (e.g. Aa)
- **Mendel's Laws of Inheritance**
 - Law of Segregation: Law of Segregation – Each individual has two alleles for a trait, and these alleles separate during gamete formation
 - Law of Independent Assortment: Law of Independent Assortment – Genes for different traits are inherited independently of each other
- **Genetic Crosses**
 - P Generation: P Generation – Parental generation
 - F1 Generation: F1 Generation – First filial generation (offspring of P generation)
 - F2 Generation: F2 Generation – Second filial generation (offspring of F1 generation)
- **Monohybrid Crosses**
 - Monohybrid Cross: Monohybrid Cross – Cross between two individuals that are heterozygous for a single trait (e.g. $Aa \times Aa$)
 - Punnett Square: Punnett Square – A diagram used to predict the genotypes and phenotypes of offspring from a genetic cross
- **Dihybrid Crosses**
 - Dihybrid Cross: Dihybrid Cross – Cross between two individuals that are heterozygous for two traits (e.g. $AaBb \times AaBb$)
 - Punnett Square: Punnett Square – A diagram used to predict the genotypes and phenotypes of offspring from a genetic cross
- **Probability in Genetics**
 - Probability: Probability – The chance of a particular event occurring
 - Independent Events: Independent Events – Events that occur independently of each other
 - Dependent Events: Dependent Events – Events that are influenced by each other
- **Genetic Mapping**
 - Genetic Mapping: Genetic Mapping – The process of determining the relative positions of genes on a chromosome
 - Linkage: Linkage – The tendency of genes that are close together on a chromosome to be inherited together
 - Recombination: Recombination – The process of exchanging genetic material between homologous chromosomes during meiosis
- **Population Genetics**
 - Population Genetics: Population Genetics – The study of genetic variation within and between populations
 - Allele Frequency: Allele Frequency – The relative frequency of an allele in a population
 - Genotype Frequency: Genotype Frequency – The relative frequency of a genotype in a population
- **Evolutionary Biology**
 - Evolution: Evolution – The change in the heritable characteristics of a population over time
 - Natural Selection: Natural Selection – The process by which organisms with favorable traits are more likely to survive and reproduce
 - Genetic Drift: Genetic Drift – The random change in allele frequencies in a population
- **Human Genetics**
 - Human Genetics: Human Genetics – The study of genetic variation in humans
 - Pedigree Analysis: Pedigree Analysis – The study of the inheritance of a trait or disease in a family
 - Genetic Counseling: Genetic Counseling – The process of providing information and support to individuals and families at risk of genetic disease
- **Biotechnology**
 - Biotechnology: Biotechnology – The use of biological processes to develop products and services
 - Recombinant DNA Technology: Recombinant DNA Technology – The process of combining DNA from different sources
 - Gene Editing: Gene Editing – The process of making precise changes to the DNA sequence
- **Genomics**
 - Genomics: Genomics – The study of the genome, including the structure, function, and evolution of the entire set of genes
 - Genotype: Genotype – The genetic makeup of an individual
 - Phenotype: Phenotype – The physical traits of an individual
- **Proteomics**
 - Proteomics: Proteomics – The study of the proteome, including the structure, function, and interactions of all proteins
 - Protein Structure: Protein Structure – The three-dimensional shape of a protein
 - Protein Function: Protein Function – The role of a protein in a cell or organism
- **Systems Biology**
 - Systems Biology: Systems Biology – The study of the interactions between different components of a biological system
 - Network Analysis: Network Analysis – The study of the interactions between different components of a biological system
 - Modeling: Modeling – The process of creating a mathematical model of a biological system
- **Evolutionary Biology**
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 - Genotype: Genotype – The genetic makeup of an individual
 - Phenotype: Phenotype – The physical traits of an individual
- **Proteomics**
 - Proteomics: Proteomics – The study of the proteome, including the structure, function, and interactions of all proteins
 - Protein Structure: Protein Structure – The three-dimensional shape of a protein
 - Protein Function: Protein Function – The role of a protein in a cell or organism
- **Systems Biology**
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 - Network Analysis: Network Analysis – The study of the interactions between different components of a biological system
 - Modeling: Modeling – The process of creating a mathematical model of a biological system


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Accounting For Dummies Cheat Sheet

Maire Loughran, Sharon Farris



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Nonprofit Bookkeeping Accounting For Dummies is a helpful guide for anyone who is responsible for financial and accounting operations in nonprofit organizations or needs to read and understand a nonprofit financial statement It includes information on the basics of nonprofit bookkeeping general nonprofit accounting principles basic financial statements and specific laws and regulations that govern the accounting of nonprofit organizations With the simple guidance in this book you ll learn how to keep accurate books in accordance with state and federal laws even if your professional background isn t in finance Learn the basics of bookkeeping and accounting including common terminology Choose the right accounting methods and software for your organization Apply for track and account for federal grants and other grant money Set up payroll accounts complete tax forms and navigate the audit process

Nonprofit Bookkeeping Accounting For Dummies is the perfect easy to use resource for nonprofit managers and volunteers who need to learn complex rules and regulations that govern nonprofit accounting and bookkeeping procedures

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Accounting Workbook For Dummies Tague C. Tracy, 2022-09-07 Number nightmares in accounting No more The numbers are clear the need for accountants is not only strong but on the rise With job growth projected to increase by 7% over the next 10 years there s no time like the present to join this growing and profitable profession

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Epstein,2012-08-06 Britain's number one guide to mastering the art and science of bookkeeping is now better than ever Bookkeeping may not be fun and it's rarely pretty but you simply cannot run a business without it This Third Edition of Britain's bestselling guide to small business bookkeeping has been fully updated for the latest accounting practices and bookkeeping software and features lots of practical exercises and a new CD with bonus content It gets you up and running with what you need to keep your books balanced your finances in order and the tax inspector off your back Get started find out why bookkeeping is essential to your company success how it's done and where to start Keep a paper trail enter and post financial transactions keep a detailed record and set up internal controls for managing your books and your cash Take it one day at a time discover how to keep track of day to day operations as well as adjustments to sales and purchases Keep the payroll rolling get the lowdown on setting up and managing payrolls as well as all the HM Revenue Customs paperwork involved in hiring a new employee Close out the books learn how to close out monthly quarterly or yearly accounting periods and calculate and record depreciation interest payments and receipts Make it official find out how to prepare financial reports and profit and loss statements properly fill out all required tax forms and prepare your books for next year Open the book and find How to create and maintain your company's financial records The best ways to keep books up to date with technology How to set up and maintain employee records How to calculate your staff's net pay Guidance on producing income statements and financial reports A wealth of practical exercises and examples throughout the book Learn to Manage day to day records like sales and purchases Produce Profit and Loss Statements and Balance Sheets Prepare year end accounts and VAT returns CD ROM includes bookkeeping templates and resources Note CD files are available to download when buying the eBook version Cost Accounting For Dummies Kenneth W. Boyd,2022-02-15 Take control of overhead budgeting and profitability with cost accounting Cost accounting is one of the most important skills in business and its popularity as a course in undergraduate and graduate business and management programs speaks to its usefulness But if you've ever felt intimidated by the subject's jargon or concepts you can stop worrying Cost accounting is for everyone In Cost Accounting For Dummies you'll be taken step by step through the basic and advanced topics found in a typical cost accounting class from how to define costs and how to allocate them to products or services You'll learn how to determine if a capital expenditure is worth it and how to design a budget model that forecasts changes in costs based on activity levels Whether you're a student in your first cost accounting course or a professional trying to get a grip on your books you'll

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