

[illegible][illegible]

ASSETS **LIABILITIES** **OWNERS' EQUITY**

ALL INCOME **ALL EXPENSES** **NET INCOME**

-ASSETS = LIABILITIES + OWNERS EQUITY-

All flowers of economic value
(except *Scrophulariaceae* and *Simulacrum*)

How these assets were funded

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

Money IN vs Money OUT

What is focuses on:
Income **EARNED**
vs Expenses
INCURRED

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At the end of the first semester, the students' feelings will have improved. The students will have a better understanding of the importance of the environment and the need to protect it. They will also have a better understanding of the importance of the community and the need to work together to improve it.

The effect of experience is the effect of experience with work

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The figure consists of six sticky notes arranged in a 3x2 grid, each representing a different component of a business plan. The notes are color-coded: blue for the top row, yellow for the middle row, and green for the bottom row. Each note has a title at the top and a list of bullet points below. The notes are as follows:

- Top-left (Blue):**
 - Business Plan**
 - Abstract & Executive Summary**
 - Abstract & Executive Summary
 - Abstract & Executive Summary
 - Abstract & Executive Summary
- Top-right (Blue):**
 - Business Plan**
 - Abstract & Executive Summary**
 - Abstract & Executive Summary
 - Abstract & Executive Summary
 - Abstract & Executive Summary
- Middle-left (Yellow):**
 - Business Plan**
 - Abstract & Executive Summary**
 - Abstract & Executive Summary
 - Abstract & Executive Summary
 - Abstract & Executive Summary
- Middle-right (Yellow):**
 - Business Plan**
 - Abstract & Executive Summary**
 - Abstract & Executive Summary
 - Abstract & Executive Summary
 - Abstract & Executive Summary
- Bottom-left (Green):**
 - Business Plan**
 - Abstract & Executive Summary**
 - Abstract & Executive Summary
 - Abstract & Executive Summary
 - Abstract & Executive Summary
- Bottom-right (Green):**
 - Business Plan**
 - Abstract & Executive Summary**
 - Abstract & Executive Summary
 - Abstract & Executive Summary
 - Abstract & Executive Summary

Deferred Revenue - Deferred Revenue represents the unearned advance payment received from the sale of services or products to be provided. - When payment is received: - Debit Cash - Credit Deferred Revenue - When revenue is earned: - Debit Deferred Revenue - Credit Revenue	Prepaid Expense - Prepaid Expense represents future economic value that has been purchased but not yet used. - When prepayment is made: - Debit Prepaid Expense - Credit Cash - When prepayment is expensed: - Debit Expense - Credit Prepaid Expense	Depreciation - Depreciation represents the "wear and tear" of an asset. - When depreciation expense is calculated: - Debit Depreciation Expense - Credit Accumulated Depreciation
Accrued Expense - Accrued expense is an expense that has been incurred but not yet paid. - When expense is accrued: - Debit Expense - Credit Accrued Expense	Inventory - Inventory represents the amount of merchandise that your business has on hand for sale. - When inventory is purchased: - Debit Inventory - Credit Cash - When inventory is sold: - Debit Cost of Sales - Credit Inventory	Accrued Interest - Accrued interest represents the amount of interest that has been earned but not yet received. - When interest is accrued: - Debit Accrued Interest - Credit Interest Income
Security Deposit - Security Deposits represent amounts paid by customers to ensure that they will pay for any damage to the property. - When security deposit is received: - Debit Cash - Credit Security Deposit	Intercompany Balances - Intercompany Balances are amounts owed between two companies. - When company A owes company B: - Debit Due to B - Credit Due to B - When company B owes company A: - Debit Due to A - Credit Due to A	Accrued Payroll - Accrued payroll represents wages earned by employees but not yet paid. - When payroll is accrued: - Debit Payroll Expense - Credit Accrued Payroll
	Intercompany Balances - Intercompany Balances are amounts owed between two companies. - When company A owes company B: - Debit Due to B - Credit Due to B - When company B owes company A: - Debit Due to A - Credit Due to A	Amortization - Amortization is similar to depreciation, but it applies to intangible assets. - When amortization expense is calculated: - Debit Amortization Expense - Credit Accumulated Amortization

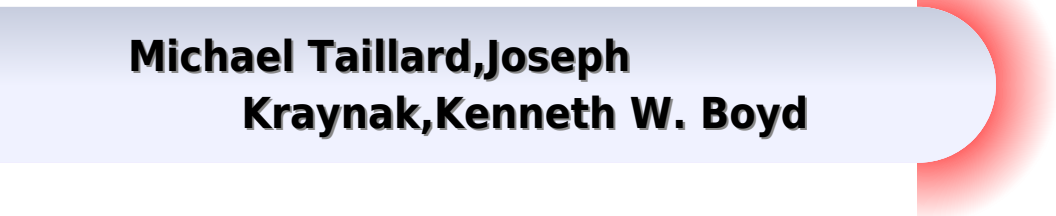
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