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On February 25, 2016, FASB issued Accounting Standards Update (ASU) No. 2016-02, Leases (Topic 842). The objective of this ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements.

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Self-Study. Overview. CPE Credits. 3 Credits: Accounting. Course Description. The typical accountant is well-versed in the accounting for daily operational transactions but finds the accounting for business combinations and consolidations to be quite foreign.

Accounting is essential, and easy to learn. At its most basic, it's simply the grammar of business, giving structure to the way financial information is recorded. It is also the language

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of finance, providing the vocabulary that you need to work effectively in the business world. The fact is, if you want to manage successfully and really master the art of business, you have to understand financial statements--those documents that summarize the financial results of your business. Accounting Simplified: A Self-Study Guide will help you accomplish this goal easily and quickly. If you are: An investor considering whether to buy, sell or hold securities; A lender evaluating loan requests; A supplier deciding whether to extend credit; A manager trying to determine how to run your business better; you will immediately benefit from this straightforward, no-nonsense book. Using this simple self-study guide, you'll quickly learn how to: Work comfortably with income statements and balance sheets by understanding revenues and expenses; assets, liabilities, and owners equity; Analyse and record transactions and determine how they relate to the financial statements; Close the books in preparation for a new year; Recognize income whether on an accrual basis or a cash basis, and what the difference is; Understand and record prepaid expenses, inventories, and long-lived assets; And much more. Filled with examples and practice exercises you can do at your own pace, in your own time, this practical "how-to" book will lead you to a higher level of business expertise and give you renewed confidence in your daily business tasks.

A guide for businesspeople covers such essentials as financial statements, balance sheets, liabilities, assets, and income statements.

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Accounting Simplified is a step-by-step introduction to financial accounting written in plain simple language. Taking students from the very basics to the elementary principles of management accounting, the text emphasises the real-world application of accounting methods and the importance of practising skills in order to reinforce learning. Drawing on years of experience as a university lecturer marking student exam papers, the author uses plenty of worked examples to set out the details of each topic before providing self-test questions for quick revision.

This textbook, originally by D. Annand and H. Dauderis, was intended for a first course in introductory financial accounting. It focuses on core introductory financial accounting topics that match pre-requisite requirements for students advancing to Intermediate Financial Accounting. A corporate approach is utilized versus beginning with a sole proprietorship emphasis and then converting to a corporate approach; this consistency throughout the book reduces confusion for the introductory student. This most recent revision by D. Marchand converted the text from IFRS to reflect the Generally Accepted Accounting Principles of the United States (U.S. GAAP).

The authors employ a unique teaching method that begins with the first phase of the accounting process, the journal entry, and immediately skips to the last phase, the trial balance, purposely omitting journals and ledgers. Then, when journals and ledgers are taught the student understands

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journals and ledgers are merely devices to enable the numbers to go from the first phase to the last phase. In this manner the student understands the theory of accounting. Basic Accounting Simplified offers real-world examples in the form of sixteen business transactions that are thoroughly examined, illustrated, and explained from various perspectives. In addition, tables, charts, and diagrams combine with consistently clear, direct language to create a complete set of accounting books. Basic Accounting Simplified also discusses and explains how to prepare financial statements. "Where was this book when I was in school studying accounting?" asks nationally renowned tax expert and lecturer Sidney Kess, CPA, JD, LL.M. "It really is basic accounting simplified." AWARDS: Gold Award ~ best in Education/Academic/Teaching, Gold Award ~ best in Finance/Investment/Economics, Silver Award winner in Writing/Publishing category. ~2011 eLit Awards for Digital Publishing Excellence

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Although we have been successful in our careers, they have not turned out quite as we expected. We both have changed positions several times-for all the right reasons-but there are no pension plans vesting on our behalf. Our retirement funds are growing only through our individual contributions. Michael and I have a wonderful marriage with three great

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children. As I write this, two are in college and one is just beginning high school. We have spent a fortune making sure our children have received the best education available. One day in 1996, one of my children came home disillusioned with school. He was bored and tired of studying. “ Why should I put time into studying subjects I will never use in real life? ” he protested. Without thinking, I responded, “ Because if you don't get good grades, you won't get into college. ” “ Regardless of whether I go to college, ” he replied, “ I'm going to be rich. ”

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