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Chapter 2

FINANCIAL BACKGROUND: A REVIEW OF ACCOUNTING, FINANCIAL STATEMENTS, AND TAXES

FOCUS

Most students have been exposed to accounting and taxes in prerequisite courses, but many don't recall the material well enough to tackle finance effectively. Chapter 2 provides a concise review of what they need to know in one convenient place. The material is presented in relatively non-numerical form although some computation is unavoidable.

PEDAGOGY

You may not want to spend much class time lecturing on accounting and tax material. An hour is generally enough to hit the highlights. Assigning the chapter as background reading followed by a quiz gets students warmed up and focused on financial concepts in preparation for the things to come.

TEACHING OBJECTIVES

1. To reacquaint students with basic accounting concepts and procedures which they may have forgotten.
2. To develop an understanding of federal tax fundamentals, and the ability to calculate simple taxes.

OUTLINE

- I. ACCOUNTING SYSTEMS AND FINANCIAL STATEMENTS
 - A. The Nature of Financial Statements
How accounting ideas such as "income" are different from everyday use of similar terms.
 - B. The Accounting System
A brief treatment of basic ideas including the double entry concept, accounting periods, closing the books, and stocks and flows.
- II. THE INCOME STATEMENT
A line by line treatment of income, cost, and expense items along with subtotals such as Gross Margin and EBIT.
- III. THE BALANCE SHEET
 - A. Presentation
Format, the balance sheet identity, liquidity.
 - B. Assets
A brief description of the treatment of each asset item along with the risks it presents. E.g., overstatement of receivables.
 - C. Liabilities
An intuitive description of the nature of current liabilities, especially accruals.
 - D. Equity
The three equity accounts are explained along with the relationship between income, dividends, new stock sales and equity.

Practical Financial Management 6th

R Barnett



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