

# Accounting 122 Horngrens

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key benefit emphasizing decision making and utilizing real business examples this introduction to financial accounting covers basic procedures and concepts its clear concise presentation effectively prepares the reader to understand prepare all four types of financial statements key topics this book covers the full range of topics in financial accounting financial statements processing information accrual accounting internal control and cash short term investments and receivables inventory plant assets current and long term liabilities stockholders equity long term investments and international operations using the income statement and statement of stockholders equity the statement of cash flows and financial statement analysis market for accountants and employees in accounting departments

this edition recognizes the current trends in management accounting and clearly presents the basic concepts and techniques although basic concepts in management accounting have not changed dramatically the application of those concepts has been significantly influenced by a competitive world environment and significant changes in the cost accounting systems used by large companies and corporations the focus of the text remains the understanding of costs and cost behavior and the use of cost information for planning and control decisions

this book provides program directors and managers in all areas of higher education administration with the information they need to participate knowledgeably in budgeting allocating and managing money for their programs and services

an in depth analysis of the legal and accounting principles relevant to the recovery of all types of indirect costs in equitable adjustment and termination for convenience situations is presented in this text

a unique sociological view of accounting and information systems their structure purposes and impact on business and the organization offers a range of perspectives including human relations social psychology role relations expert judgment cognitive structures personality traits organizational sociology and organization theory outlines a general model of the influence of technology on the characteristics and use of information systems special technology based models of management control systems suggest a link between work unit technology and information systems

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