

Financial and Managerial Accounting for MBAs 6th Edition Easton
Solutions Manual

Financial Accounting for MBAs

QUESTIONS

- Q1-1.** Organizations undertake four major activities: planning, financing, investing, and operating. Financing is the means a company uses to pay for resources. Investing refers to the buying and selling of resources necessary to carry out the organization's plans. Operating activities are the actual carrying out of these plans. Planning is the glue that connects these activities, including the organization's ideas, goals and strategies. Financial accounting information provides valuable input into the planning process, and, subsequently, reports on the results of plans so that corrective action can be taken, if necessary.
- Q1-2.** An organization's financing activities (liabilities and equity = sources of funds) pay for investing activities (assets = uses of funds). An organization's assets cannot be more or less than its liabilities and equity combined. This means: $\text{assets} = \text{liabilities} + \text{equity}$. This relation is called the accounting equation (sometimes called the *balance sheet equation*), and it applies to all organizations at all times.
- Q1-3.** The four main financial statements are: income statement, balance sheet, statement of stockholders' equity, and statement of cash flows. The income statement provides information about the company's revenues, expenses and profitability over a period of time. The balance sheet lists the company's assets (what it owns), liabilities (what it owes), and stockholders' equity (the residual claims of its owners) as of a point in time. The statement of stockholders' equity reports on the changes to each stockholders' equity account during the period. The statement of cash flows identifies the sources (inflows) and uses (outflows) of cash, that is, where the company got its cash from and what it did with it. Together, the four statements provide a complete picture of the financial condition of the company.
- Q1-4.** The balance sheet provides information that helps users understand a company's resources (assets) and claims to those resources (liabilities and stockholders' equity) as of a given *point in time*.

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ML Morrison



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The HEP ... Higher Education Directory, 2006

Corporate Governance and Whistleblowing Moeen Umar Cheema, Rahat Munir, Sophia Su, 2021-05-03 Whistleblowing is often about disclosing wrongdoings by members of organisations to persons or organisations that may be able to effect action Media would at times publish stories of whistleblowers who engage in heroic acts of exposing wrongdoings at work but the whistleblowers often face significant negative consequences of their whistleblowing efforts This book examines effects of national and organisational cultures on the whistleblowing decisions of employees The book provides empirical evidence of association between organisational culture and whistleblowing and there appears to be a lower likelihood of whistleblowing in organisations that focus more on the cultural dimensions of respect for people innovation and stability It also illustrates how remaining silent or blowing the whistle in response to observed wrongdoings affects employees key work related attitudes This book would interest those wish to gain better understanding of the relationship between culture and whistleblowing in organisations

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