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**Accounting Class 6/03/2014 -
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*Difference between Accounting
and Finance* **ACCOUNTING BASICS:**

Debits and Credits Explained

Learn Accounting in 1 HOUR First

Lesson: Debits and Credits

*Accounting for Beginners #1 /
Debits and Credits / Assets =*

*Liabilities + Equity Revenue
Recognition Principle in TWO*

MINUTES!

5 Debit and Credit Practice
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Accounting Concepts and
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MANAGERIAL Accounting 15 -

*Introduction to Managerial
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Financial and Managerial Accounting: Wild, John, Shaw, Ken ...
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is computed as follows: Cash + Marketable
securities + Accounts receivable + Short-term notes
Acid-test ratio = $\frac{\text{Current liabilities}}{\text{Cash} + \text{Marketable securities} + \text{Accounts receivable} + \text{Short-term notes}}$
 $\frac{\$35,000 + \$0 + \$60,000 + \$0}{\$60,000} = 1.58$ (rounded) 9.

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