Using Navigating Accounting ®

Contents

Navigation Tips

We've spend over 20 years developing Navigating Accounting® content, so it may be overwhelming if you just randomly browse the site (which, of course, you are welcome to do). However, if you want a structured approach to browsing, there are three approaches.

- First, you could follow a Course Map, which is a detailed syllabus organized by **class sessions** with links to content appropriate for the course.

  - If you are a self-learner, the Course Maps provide more guidance than a typical course syllabus to help you set priorities.

  - If you are an instructor looking for content to integrate into your course, the Course Maps are Word files saved as PDF files, so you can easily customize to create maps to meet your needs. In addition, Course Maps are organized to ensure students have time to prepare for in-class activities that focus on the most challenging concepts and applications covered in each class session.

- Second, you could follow the Course web pages, which are organized by **topic in modules** that provides links to content appropriate for the specific course.

  - Whether you are a self-learner or instructor, the Course web pages provide an structured path towards the course goals.

  - Instructors wanting to integrate the Course into their class can send students to specific web pages as appropriate.

- Third, you could follow our Master Book, which is a works-in-process "book" that is organized by **chapter** and provides links to all of our student materials that range from basic to more advanced accounting topics within each chapter.

Videos and exercises are the same across the site for all three approaches, but they're arranged differently, or in some cases, omitted as they're outside the scope of a course. Regardless of your approach, here are some tips to help you navigate the site.

To see the latest postings, click on "What's New" on the left navigation pane.

If you are taking a specific course; follow **your** *Course Map or Syllabus, not these general maps, course web pages or the Master Book.*

You can also find specific types of content, such as this example of all the content classified as "spreadsheets".


Videos

- **Controlling play speed**: Some of you will find the play speed of the videos too fast to comprehend, especially in the Balance Sheet chapter where with hindsight we recognize that we edited out too much white noise. There is a relatively low cost solution that allows you to slow down (or accelerate) the play speed: Enounce's MySpeed Variable Speed Video Player.

- **Formats**: When you go to a video web page, it has three sections: topics, formats, and additional materials. Click the format that is right for your device. Two of the formats are downloadable: Android phone/MP4 players and Audio. There are no menus in the downloadable formats.

- **Transcripts and slides**: If you prefer text, you can use the slides in conjunction with transcripts. You can also use slides to review videos you watched earlier. To locate the transcripts and slides: (1) go to a video web page, (2) scroll to the bottom of web page, (3) click the file you wish to view or download. Currently, transcripts are posted for the following chapters: Introduction, Balance Sheets, Income Statements, and Cash Flow Statements. Slides are posted for all videos.

- **Menus**: Many of the videos, especially the longer ones, have table-of-content menus that allow you to go directly to a topic for a quick review or for help with concepts. To view a menu: (1) hover over the video until the control "progress bar" appears at bottom of screen, and (2) click the second icon from the right side of the progress bar. The menu will appear on the left side of the screen. Click the menu item you wish to view.

- **Full screen**: To view a video using the full screen: (1) hover over the video until the control "progress bar" appears at bottom of screen, and (2) click the first icon from the right side of the progress bar. To return to viewing the video in a window, hit the Esc key. There are no search capabilities in full screen mode.

Searching

There are several ways you can search for terms, concepts and other information:

- **Videos**: To search for a word or string of words in the video and then jump to places where the word appears: (1) enter the word(s) in the "Search" box at the top of the video menu (to activate the menu, see "menu" above) and (2) click the location you wish to jump to from the list that appears on the left side of the screen. To re-activate the menu, click the "x" in the upper right corner of the search box.
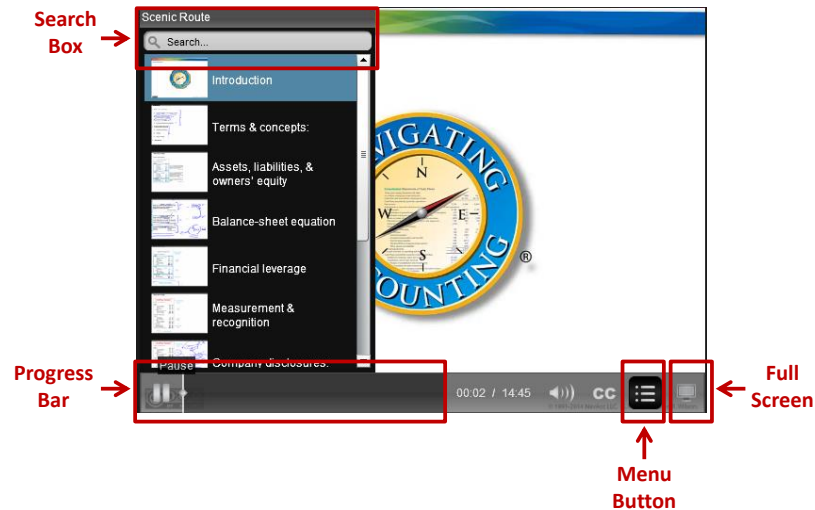
- *Navigating Accounting* **Web Pages**: You can search for terms or concepts on *Navigating Accounting* web pages by: (1) entering the term or concept in the Search box located in the upper right corner of every *Navigating Accounting* web page; and (2) click the most appropriate item on the list. You can't use this search box to locate terms and concepts that are within PDFs or other text files.

- **PDF Documents**: (1) Use CTRL-F (Command-F for Macs) to search for the term or concept in any PDF document.

- **Internet for Company Reports and Stock Prices:** The following videos explain how you can locate this information:

  - **Searching and Locating Annual Reports** [10 minutes] Terms and concepts: searching for annual reports (10-Ks) on companies' web sites, locating balance sheets (and other information) in companies' annual reports and summary steps.

  - **Locating Stock Prices Using BigCharts.com** [3 minutes] Terms and concepts: looking up stock symbols, locating historical stock prices and summary steps.

Resources

Students have told us the following are particularly useful for learning concepts or practicing applications. We've provided links below; but they're on most *Navigating Accounting* web pages under **Resources** on the far right side of any web page.

- **Glossary:** Includes definitions for most terms used in *Navigating Accounting*.

- **Line-by-Line Tour of Intel's Financial Statements:** Includes "big-picture" explanations of line items reported on Intel's most recent financial statements.

- **Bischoff Entries Study Aid:** Includes balance-sheet-equation (BSE) entries and journal entries for a fictitious company, Bischoff Global Sportswear (BGS). Bischoff has 80 entries that span all topics planned for Navigating Accounting.

- **Bischoff Entries and Financial Statements Workbook:** Useful resource for practicing recording entries and determining financial-statement effects. Includes entries for all topics covered in the introductory financial accounting course.

Exercise Numbering Scheme

Here's the numbering scheme used throughout *Navigating Accounting*.

Chapter	Section	Module	Exercise #		
is.	wis.	is.	010	=	Income Statements **chapter,** What Do I See **section,** income statement **module, exercise** # 10
is.	wbn.	is.	010	=	Income Statements **chapter,** What's Behind the Numbers **section,** income statement **module, exercise** # 10
is.	wbn.	scoe.	010	=	Income Statements **chapter,** What's Behind the Numbers **section,** statement of changes in owners' equity **module, exercise** # 10
is.	hun.	afp.	010	=	Income Statements **chapter,** How Do I Use the Numbers **section,** analyzing financial performance **module, exercise** # 10

Sections: 3 for every chapter
What Do I See?   WIS
What's Behind the Numbers?   WBN
How Do I Use the Numbers?   HUN

Modules: Only added if there are subtopics within the section

Paper or Paperless

For many of the exercises in *Navigating Accounting*, you have the option to complete the exercises on paper templates or in Excel templates.

To use the **paper** option, you will print templates from PDF files included with exercise materials at specified web sites.

To use the **paperless** option, you will fill in the same templates in Excel workbooks. These contain some or all of the data needed to complete the exercise.

If you are new to Excel or want to review the basics, watch:

- Using Excel 1: Basics [26 minutes] Terms and concepts: launching Excel, workbooks, worksheets and cells, entering data into cells, freezing panes, summing numbers, entering formulas, copying formulas, and summary steps.

If you have a basic understanding of Excel, but don't know how to efficiently link cells across worksheets, we highly recommend you watch:

- Using Excel 2: Linking Cells Across Worksheets [9 minutes] Terms and concepts: open second version of workbook with "New Windows"; view two versions of workbook with "Arrange All"; scroll while maintaining titles with "Freeze Panes"; and link to cells in other worksheets.

Feedback

Do you have any feedback or ideas for improvement? Click [+] **Feedback** on the right of