



Master Book: WIP

Chapter Videos and Exercises

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Balance Sheets Videos

Chapter: Balance Sheets	Minutes		Hours
	Express	Scenic	Module
Section: What Do I See?			
Module: <i>What Do I See on Balance Sheets:</i>			
<i>Express:</i>			
<i>What Do I See on Balance Sheets?</i>	13		
<i>Scenic:</i>			
1 <i>Reporting Dates and Periods</i>		9	
2 <i>Reporting Entity</i>		12	
3 <i>Basis of Presentation</i>		11	
4 <i>Primary Elements</i>		14	
5 <i>Major Categories</i>		15	
6 <i>Line Items</i>		31	1.8
Section: What's Behind the Numbers?			
Module: <i>Framing Record Keeping and Reporting</i>			
<i>Express:</i>			
<i>Framing Record Keeping and Reporting</i>	12		0.2
Module: <i>Recording Entries: BSE</i>			
<i>Express:</i>			
<i>Recording Entries with Balance-Sheet Equation</i>	12		0.2
Module: <i>Recording Entries: JE</i>			
<i>Express:</i>			
<i>Recording Journal Entries</i>	13		0.2
Module: <i>Accounting Judgment: Basics</i>			
<i>Express:</i>			
<i>Accounting Judgment: Basics</i>	14		
<i>Scenic:</i>			
1 <i>Decision Making Hierarchy</i>		8	
2 <i>Recognition Decisions</i>		37	
3 <i>Measurement Decisions</i>		57	
4 <i>Classification and Disclosure Decisions</i>		16	2.2
Section: How Do I Use the Numbers?			
Module: <i>Analyzing Financial Condition: Basics</i>			
<i>Express:</i>			
<i>Analyzing Financial Condition: Basics</i>	14		
<i>Scenic:</i>			
1 <i>Financial Leverage</i>		15	
2 <i>Working Capital and Current Ratio</i>		6	
3 <i>Asset Risks and Expected Returns</i>		34	1.2
Module: <i>Connecting Preparers' and Users' Decisions</i>			
<i>Express:</i>			
<i>Connecting Preparers' and Users' Decisions</i>	12		
<i>Scenic:</i>			
1 <i>Decision Framework</i>		8	
2 <i>Reporting Incentives and Challenges</i>		25	0.8
Module: <i>Factors Driving Dispersion of Measures</i>			
<i>Express:</i>			
<i>Factors Driving Dispersion of Measures</i>	12		
<i>Scenic:</i>			
1 <i>Factors Driving the Dispersion of Ideal Measures</i>		25	
2 <i>Factors Driving the Dispersion of Actual Measures</i>		19	0.9
Chapter Total	102	354	7.6

Balance Sheets Exercises

Chapter: Balance Sheets

Section: What Do I See?

Module: **What Do I See on Balance Sheets?**

- bs.wis.010* Comparing and contrasting items on all financial statements
- bs.wis.020* Identifying primary and major categories on balance sheets
- bs.wis.030* Identifying common line items on balance sheets
- bs.wis.040* Applying hierarchical approach to analyzing balance sheets
- bs.wis.050* Applying definitions and measurement to assets, liabilities and owners' equity (Your Balance Sheet)

Section: What's Behind the Numbers?

Module: **Framing Record Keeping and Reporting**

No exercises

Module: **Recording Entries: BSE**

- bs.wbn.bse.001* Interactive Exercise: Recording BSE entries (Bischoff E1 - E5)
- bs.wbn.bse.010* Recording BSE entries and determining effects on balance sheets (ABC Company)
- bs.wbn.bse.020* Recording BSE entries and tracing to line items (CreativeABCs Company)
- bs.wbn.bse.030* Recording BSE entries and creating balance sheets (Chancellor's Sweet Treats)
- bs.wbn.bse.040* Recording BSE entries and creating balance sheets (JP's Smart Phone Accessories)
- bs.wbn.bse.050* Recording BSE entries and creating statements (Bryan's Health & Fitness); no solution published

Module: **Recording Entries: JE**

- bs.wbn.je.010* Recording JEs and creating balance sheets (ABC Company)
- bs.wbn.je.020* Recording JEs and creating balance sheets (CreativeABCs Company)
- bs.wbn.je.030* Recording JEs and creating balance sheets (Chancellor's Sweet Treats)
- bs.wbn.je.040* Recording JEs and creating balance sheets (JP's Smart Phone Accessories)
- bs.wbn.je.050* Recording BSE entries and creating statements (Bryan's Health & Fitness); no solution published

Module: **Accounting Judgment: Basics**

- bs.wbn.jud.010* Applying recognition decisions and fair value measurement (SimpleSales, Inc.)

Section: How Do I Use the Numbers?

Module: **Analyzing Financial Condition: Basics**

- bs.hun.afc.010* Analyzing common size balance sheets
- bs.hun.afc.020* Analyzing risks and rewards
- bs.hun.afc.030* Assessing the consequences and implications of financial leverage (Mall exercise)

Module: **Connecting Preparers' and Users' Decisions**

No exercises

Module: **Factors Driving Dispersion of Measures**

No exercises

Income Statements and Statements of Changes in Owners' Equity Videos

Chapter: Income Statements and Statements of Changes in Owners' Equity	Minutes		Hours
	Express	Scenic	Module
Section: What Do I See?			
Module: <i>What Do I See on Income Statements?</i>			
<i>Express:</i>			
<i>What Do I See on Income Statements?</i>	31		
<i>Scenic:</i>			
1 <i>How Do Companies Perform for Owners?</i>		11	
2 <i>Comprehensive Income</i>		24	
3 <i>Major Categories</i>		23	
4 <i>Significant Subcategories</i>		30	
5 <i>Line Items</i>		38	
6 <i>Income Statement Formats</i>		12	2.8
Module: <i>What Do I See on Statements of Changes in Owners' Equity?</i>			
<i>Express:</i>			
<i>What Do I See on Statements of Changes in Owners' Equity?</i>	12		
<i>Scenic:</i>			
1 <i>Statements of Changes in Owners' Equity</i>		29	0.7
Section: What's Behind the Numbers?			
Module: <i>What's Behind Income Statements?</i>			
<i>Express:</i>			
<i>What's Behind Income Statements?</i>	40		
<i>Scenic:</i>			
1 <i>Accounts</i>		5	
2 <i>Revenues</i>		52	
3 <i>Expenses</i>		66	
4 <i>Gains and Losses</i>		17	
5 <i>End-of-Period Accounting and Business Decisions</i>		26	
6 <i>Creating Income Statements</i>		6	
7 <i>Matching Principle and Conservatism</i>		11	3.7
Module: <i>What's Behind Statements of Changes in Owners' Equity?</i>			
<i>Express:</i>			
<i>What's Behind Statements of Changes in Owners' Equity?</i>	15		
<i>Scenic:</i>			
1 <i>Dividends, Closing Entries, and R&R Map</i>		29	0.7
Section: How Do I Use the Numbers?			
Module: <i>Analyzing Financial Performance: Basics</i>			
<i>Analyzing Financial Performance: Basics</i>		34	0.6
Chapter Total	98	413	8.5

Income Statements and Statements of Changes in Owners' Equity Exercises

Chapter: Income Statements and Statements of Changes in Owners' Equity

Section: What Do I See?

Module: *What Do I See on Income Statements?*

<i>is.wis.is.010</i>	<i>Identifying comprehensive income and major categories</i>
<i>is.wis.is.020</i>	<i>Identifying significant subcategories of net income</i>
<i>is.wis.is.030</i>	<i>Comparing and contrasting common line items on income statements</i>
<i>is.wis.is.040</i>	<i>Applying hierarchical approach to analyzing income</i>

Module: *What Do I See on Statement of Changes in Owner's Equity?*

<i>is.wis.scoe.010</i>	<i>Applying a hierarchical approach to measuring Shell's performance</i>
<i>is.wis.scoe.020</i>	<i>Applying a hierarchical approach to measuring Intel's performance</i>
<i>is.wis.scoe.030</i>	<i>Interpreting statements of shareholders' equities</i>

Section: What's Behind the Numbers?

Module: *What's Behind Income Statements?*

<i>is.wbn.is.bse.010</i>	<i>Recording BSE entries, trial balances, and creating income statements (ABC Company)</i>
<i>is.wbn.is.bse.020</i>	<i>Recording BSE entries, trial balances, and creating income statements (CreativeABCs Company)</i>
<i>is.wbn.is.bse.030</i>	<i>Recording BSE entries, trial balances, and creating income statements (Bryan's Health & Fitness); no solution published</i>
<i>is.wbn.is.bse.040</i>	<i>Recording income BSE mini-matrix entries (Bischoff Global Sportswear)</i>
<i>is.wbn.is.bse.050</i>	<i>Connecting changes in owners' equity to events behind the numbers (Perez Fashions)</i>
<i>is.wbn.is.bse.060</i>	<i>Connecting what you see to events behind income statements (Starbucks)</i>
<i>is.wbn.is.je.010</i>	<i>Recording journal entries, posting to T-Accounts, and creating income statements (ABC Company)</i>
<i>is.wbn.is.je.020</i>	<i>Recording journal entries, posting to T-Accounts, and creating income statements (CreativeABCs Company)</i>
<i>is.wbn.is.je.030</i>	<i>Recording journal entries, posting to T-Accounts, and creating income statements (Bryan's Health & Fitness); no solution published</i>
<i>is.wbn.is.je.040</i>	<i>Recording income journal entries (Bischoff Global Sportswear)</i>

Module: *What's Behind Statements of Changes in Owners' Equity?*

<i>is.wbn.scoe.bse.010</i>	<i>Recording BSE closing entries, creating statements, and determining financial-statement effects (ABC Company)</i>
<i>is.wbn.scoe.bse.020</i>	<i>Recording BSE closing entries, creating statements, and tracing to line items (CreativeABCs Company)</i>
<i>is.wbn.scoe.bse.030</i>	<i>Recording BSE closing entries and creating statements (Bryan's Health & Fitness); no solution published</i>
<i>is.wbn.scoe.bse.040</i>	<i>Recording BSE dividend entries and creating statements (Bischoff Global Sportswear)</i>
<i>is.wbn.scoe.je.010</i>	<i>Recording closing journal entries and creating statements (ABC Company)</i>
<i>is.wbn.scoe.je.020</i>	<i>Recording closing journal entries and creating statements (CreativeABCs Company)</i>
<i>is.wbn.scoe.je.030</i>	<i>Recording closing journal entries and creating statements (Bryan's Health & Fitness); no solution published</i>

Section: How Do I Use the Numbers?

Module: *Analyzing Financial Performance: Basics*

<i>is.hun.afp.010</i>	<i>Applying the DuPont Model (Internet Bubble case)</i>
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