Master Book » List of Videos and Exercises www.navigatingaccounting.com



# Master Book: WIP Chapter Videos and Exercises

### Preface

Videos2
Balance Sheets
Videos
Exercises
Income Statements and Statements of Changes in Owners' Equity
Videos5
Exercises
Statement of Cash Flows
Videos7
Exercises
Financial Reporting Environment
Exercises
Revenue and Customer-Related Balance Sheet Concepts
Exercises
Cost of Sales and Supplier-related Balance Sheet Concepts
Videos
Exercises
Deferred Expenses and Long-Lived Assets
Exercises
Interest Expense and Creditor-Related Liabilities
Videos
Exercises
Miscellaneous
Videos

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### **Preface Videos**

			Min	utes	Hours
Chapter: Section:	Preface Introductior		Express	Scenic	Module
	Module 1: /	Pathways Vision Model			
		1 Part 1: Introduction to Vision Model		4	
		2 Part 2: Decisions and Other Activities		8	
		3 Part 3: Consequences, Critical Thinking, & Prosperous	Society	10	
		4 Part 4: Connect Course Title to Vision Model		6	0.5
	(	Course Goals and Relevance			
		1 Course Goals and Relevance		4	0.1
	1	Introduction to Financial Statements			
		1 Part 1: Balance Sheets		11	
		2 Part 2: Income Statements		14	
		3 Part 3: Cash-Flow Statements		16	
		4 Part 4: Statements of Changes in Owners' Equity		11	0.9
	(	Closing Thoughts			
		1 Closing Thoughts		10	0.2
Chapter To	otal			94	1.6

### **Balance Sheets Videos**

		Minute	es	Hours
Chapter: Balance		Express \$	Scenic	Module
Section: What Do	I See?			
Module:	What Do I See on Balance Sheets: Express:			
	What Do I See on Balance Sheets? Scenic:	13		
	1 Reporting Dates and Periods		9	
	2 Reporting Entity 3 Basis of Presentation		12 11	
	4 Primary Elements		14	
	5 Major Categories		15	
	6 Line Items		31	1.8
Section: What's E	Behind the Numbers?			
Module:	Framing Record Keeping and Reporting Express:			
	Framing Record Keeping and Reporting	12		0.2
Module:	Recording Entries: BSE			
	Express:			
Madulat	Recording Entries with Balance-Sheet Equation	12		0.2
Module:	Recording Entries: JE Express:			
	Recording Journal Entries	13		0.2
Module:	Accounting Judgment: Basics			
	Express: Accounting Judgment: Basics	14		
	Scenic:	14		
	1 Decision Making Hierarchy		8	
	2 Recognition Decisions 3 Measurement Decisions		37 57	
	4 Classification and Disclosure Decisions		16	2.2
Section: How Do	I Use the Numbers?			
	Analyzing Financial Condition: Basics			
wodule.	Express:			
	Analyzing Financial Condition: Basics	14		
	Scenic:		4.5	
	1 Financial Leverage 2 Working Capital and Current Ratio		15 6	
	3 Asset Risks and Expected Returns		34	1.2
Module:	Connecting Preparers' and Users' Decisions			
	Express:	12		
	Connecting Preparers' and Users' Decisions Scenic:	12		
	1 Decision Framework		8	
	2 Reporting Incentives and Challenges		25	0.8
Module:	Factors Driving Dispersion of Measures Express:			
	Factors Driving Dispersion of Measures	12		
	Scenic:			
	<ol> <li>Factors Driving the Dispersion of Ideal Measures</li> <li>Factors Driving the Dispersion of Actual Measures</li> </ol>		25 19	0.9
			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)

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)

#### 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)
bs.hun.afc.040	Analyzing balance sheets and financial condition (Analysis Mini-Case Series Marriott vs Starwood); w solution consideration
bs.hun.afc.050	Analyzing balance sheets and financial condition (Analysis Mini-Case Series AT&T vs Verizon); no solution
bs.hun.afc.060	Analyzing balance sheets and financial condition (Analysis Mini-Case Series American Eagle & Urban Outfitters) no solution

#### 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

		Minu	utes	Hours
	Statements and Statements of Changes in Owners' Equity	Express	Scenic	Module
Section: What Do				
Module:	What Do I See on Income Statements?			
	Express:			
	What Do I See on Income Statements?	31		
	Scenic:			
	1 How Do Companies Perform for Owners?		11	
	2 Comprehensive Income		24	
	3 Major Categories		23	
	4 Significant Subcategories		30	
	5 Line Items		38	
	6 Income Statement Formats		12	2.8
Module:	What Do I See on Statements of Changes in Owners' Equi	ty?		
	Express:			
	What Do I See on Statements of Changes in Owners' Equity?	12		
	Scenic:			
	1 Statements of Changes in Owners' Equity		29	0.7
Section: What's B	Behind the Numbers?			
Module:	What's Behind Income Statements?			
	Express:			
	What's Behind Income Statements?	40		
	Scenic:			
	1 Accounts		5	
	2 Revenues		52	
	3 Expenses		66	
	4 Gains and Losses		17	
	5 End-of-Period Accounting and Business Decisions		26	
	6 Creating Income Statements		6	
	7 Matching Principle and Conservatism		11	3.7
Module:	What's Behind Statements of Changes in Owners' Equity?	1		
	Express:			
	What's Behind Statements of Changes in Owners' Equity?	15		
	Scenic:			
	1 Dividends, Closing Entries, and R&R Map		29	0.7
Section: How Do	I Use the Numbers?			
Module:	Analyzing Financial Performance: Basics			
	Analyzing Financial Performance: Basics		34	0.6
Chapter Total		98	413	8.5
Chapter Total		30	413	0.0

### **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?

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

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

is.wis.scoe.010	Applying a hierarchical approach to measuring Shell's performance
is.wis.scoe.020	Applying a hierarchical approach to measuring Intel's 2010 performance; no solution published
is.wis.scoe.021	Applying a hierarchical approach to measuring Intel's 2011 performance; no solution published
is.wis.scoe.022	Applying a hierarchical approach to measuring Intel's 2012 performance; no solution published
is.wis.scoe.023	Applying a hierarchical approach to measuring Intel's 2013 performance; no solution published
is.wis.scoe.030	Interpreting statements of shareholders' equities

#### Section: What's Behind the Numbers?

#### Module: What's Behind Income Statements?

is.wbn.is.bse.010	Recording BSE entries, trial balances, and creating income statements (ABC Company)
is.wbn.is.bse.020	Recording BSE entries, trial balances, and creating income statements (CreativeABCs Company)
is.wbn.is.bse.030	Recording BSE entries, trial balances, and creating income statements (Bryan's Health & Fitness)
is.wbn.is.bse.040	Recording income BSE mini-matrix entries (Bischoff Global Sportswear)
is.wbn.is.bse.050	Connecting changes in owners' equity to events behind the numbers (Perez Fashions)
is.wbn.is.bse.060	Connecting what you see to events behind income statements (Starbucks)
is.wbn.is.je.010	Recording journal entries, posting to T-Accounts, and creating income statements (ABC Company)
2	
is.wbn.is.je.020	Recording journal entries, posting to T-Accounts, and creating income statements (CreativeABCs Company)
is.wbn.is.je.030	Recording journal entries, posting to T-Accounts, and creating income statements (Bryan's Health & Fitness)
is.wbn.is.je.040	Recording income journal entries (Bischoff Global Sportswear)
is.wbn.is.je.050	Recording income journal entries and determining financial statement effects (Best Buy)
is.wbn.is.je.060	Recording income journal entries and determining financial statement effects (Google)

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

is.wbn.scoe.bse.010	Recording BSE closing entries, creating statements, and determining financial-statement effects (ABC Company)
is.wbn.scoe.bse.020	Recording BSE closing entries, creating statements, and tracing to line items (CreativeABCs Company)
is.wbn.scoe.bse.030	Recording BSE closing entries and creating statements (Bryan's Health & Fitness)
is.wbn.scoe.bse.040	Recording BSE dividend entries and creating statements (Bischoff Global Sportswear)
is.wbn.scoe.je.010	Recording closing journal entries and creating statements (ABC Company)
is.wbn.scoe.je.020	Recording closing journal entries and creating statements (CreativeABCs Company)
is.wbn.scoe.je.030	Recording closing journal entries and creating statements (Bryan's Health & Fitness)
is.wbn.scoe.je.050	Recording dividend journal entry and determining financial statement effects (Exxon Mobil)

#### Section: How Do I Use the Numbers?

#### Module: Analyzing Financial Performance: Basics

is.hun.afp.010	0 Applying the DuPont Model (Internet Bubble case)	
is.hun.afp.020	0 Analyzing income statements and financial performance (Analysis Mini-Case Series); Target & Walmart; no solution	
is.hun.afp.030	0 Analyzing income statements and financial performance (Analysis Mini-Case Series); Macy's & Nordstrom; no solution	
is.hun.afp.040	0 Analyzing income statements and financial performance (Analysis Mini-Case Series); Coca-Cola & PepsiCo; no solution	
is.hun.afp.050	0 Analyzing income statements and financial performance (Analysis Mini-Case Series); Nike & Adidas; no solution	
is.hun.afp.060	0 Analyzing income statements and financial performance (Analysis Mini-Case Series); Chipotle & Panera Bread; no solution	

### **Statement of Cash Flows Videos**

		Minu	ites	Hours
napter: Statemer		Express	Scenic	Modul
Section: What Do	I See?			
Module:	What Do I See on Cash Flow Statements?			
	Express:			
	What Do I See on Cash Flow Statements?	16		
	Scenic:			
	1 Direct Cash Flow Statements		19	
	2 Indirect Cash Flow Statements		17	(
Section: What's B	ehind the Numbers?			
Module:	Cash Flow Statements: Basics			
	Express:			
	Cash Flow Statements: Basics	24		
	Scenic:			
	1 Big Picture: EasyLearn's Cash Flow Statements		42	
	2 Limitations and Disclosures: Beyond EasyLearn's Cash Flow Statements		32	
	3 Record-Keeping and Reporting Map (R&R Map)		27	
	4 Reconciliation Adjustment Signs		9	1
Module:	Statement of Cash Flows Entry Map (SCF Entry Map)			
	Express:			
	Statement of Cash Flows Entry Map (SCF Entry Map)	19		
	Scenic:		C	
	<ol> <li>Route 1 Investing or financing cash entries with no gains or losses</li> <li>Route 2 Operating entries with the same effect on income and cash from operations</li> </ol>		6 6	
	<ol> <li>Route 3 Operating entries with different effects on income and cash from operations</li> <li>Route 3 Operating entries with different effects on income and cash from operations</li> </ol>		8	
	<ul> <li>4 Route 4 Operating entries that affect working capital, but not income or cash from operations</li> </ul>		10	
	5 Route 5 Investing or financing entries that affect cash and income through gains or losses		8	
	<ul> <li>Route 6 Investing, financing, and/or foreign exchange gain/ loss entries that don't affect income or ca</li> </ul>	sh	6	
	<ul> <li>Route 7 Investing or financing entries that affect income through gains or losses, but not cash</li> </ul>		7	
	8 Route 8 Operating entries that don't affect cash, net income, or working capital accounts		8	
	9 Redundant SCF Reconciliation Entry Effects		18	
	· · · · · · · · · · · · · · · · · · ·			
			223	

### **Statement of Cash Flows Exercises**

Module: What Do I See on Cash Flow Statements?

Chapter: Statements of Cash Flows

Section: What Do I See?

CS.W	is.010	Comparing and contrasting common line items on cash flow statements
CS.W	is.020	Classifying cash flows
CS.W	is.030	Classifying cash flows (Bischoff Global Sportswear)
Section: Wha	it's Behind the	e Numbers?
Module: Cas	h Flow Statem	nents: Basics
CS.W	bn.bas.010	Analyzing entries' effects on all financial statements (ABC Company)
CS.W	bn.bas.020	Analyzing entries' effects on SCF reconciliation (Bryan's Health & Fitness and Intel)
CS.W	bn.bas.030	Analyzing SCF reconciliation adjustments related to customers (Bryan's Health & Fitness, Apple, Microsoft and Intel)
CS.W	bn.bas.040	Recording entries, creating statements, and identifying entries' financial statement effects (CreativeABCs Company)
CS.W	bn.bas.050	Creating direct & indirect cash flow statements before & after acquisition (Bryan's Health & Fitness)
CS.W	bn.bas.060	Determining non-operating effects on working capital accounts (P&G)
Module: Stat	ement of Casl	h Flows (SCF) Entry Map
CS.W	bn.map.010	Identifying entries financial-statement effects (Bischoff entries and Intel's financials)
CS.W	bn.map.020	Identifying entries financial-statement effects (Bischoff entries and Daimler's financials)
CS.W	bn.map.030	Recording entries based on company disclosures and determining their financial-statement effects (Daimler)
	bn.map.040	Recording entries based on company disclosures and determining their financial-statement effects (TJX)

### Section: How Do I Use the Numbers?

### Module: Analyzing cash flows: Basics

cs.hun.acf.010	Interpreting and using cash flow statement information (Mattel)
cs.hun.acf.020	Interpreting cash flow statement information (Yum! Brands case Part 1)
cs.hun.acf.021	Interpreting and using cash flow statement information (Yum! Brands case Part 2)
cs.hun.acf.030	Analyzing cash flow statements and financial performance (Analysis Mini-Case Series); Nokia & RIM; no solution
cs.hun.acf.040	Analyzing cash flow statements and financial performance (Analysis Mini-Case Series); Home Depot's & Lowe's; no solu
cs.hun.acf.050	Analyzing cash flow statements and financial performance (Analysis Mini-Case Series); Papa John & Dominos; no solutic
cs.hun.acf.060	Analyzing cash flow statements and financial performance (Analysis Mini-Case Series); JCPenny & Sears; no solution

### **Financial Reporting Environment Exercises**

### Chapter: Financial Reporting Environment Section: How Do I Use the Numbers? Module: *Context matters*

fr.hun.con.010 Analyzing consequence of financial reporting environment (Analysis Mini-Case Series); no solution

### **Revenue and Customer-Related Balance Sheet Concepts Exercises**

### Chapter: Revenue and Customer-Related Balance Sheet Concepts

#### Section: What's Behind the Numbers?

### Module: Receivables

rv.wbn.rec.010	Recording entries and identifying financial-statement and ratio effects (Bischoff entries and Intel's financials)
rv.wbn.rec.020	Recording entries based on company disclosures, determining financial-statement effects, and analyzing related risks
rv.wbn.rec.030	Determining end-of-period adjustments to allowance for doubtful accounts and related entries (Neal Company)

#### Module: Warranties

rv.wbn.war.010 Recording entries based on company disclosures and determining financial-statement effects (HP)

### Cost of Sales and Supplier-related Balance Sheet Concepts Videos

Chapter: Cost of Sales and Supplier-related Balance Sheet Concepts Section: What Do I See?		Express	Scenic	Module
Module:	Inventory Cost Outflows Express: Inventory Costs Outflows- Cost of Sales and Inventory Disclosures	20		0.3
Section: What's B	ehind the Numbers?			
Module:	Inventory Cost Outflows Express: Inventory Costs Outflows Scenic:	38		
	<ol> <li>Cost of Sales and Inventory Basics</li> <li>LIFO Liquidations and LIFO Reserve Reversals</li> <li>Inventory Impairments</li> </ol>		<b>52</b> 14 27	2.2
Chapter Total		58	93	2.5

### **Cost of Sales and Supplier-related Balance Sheet Concepts Exercises**

### Chapter: Cost of Sales and Supplier-related Balance Sheet Concepts

Section: What's Behind the Numbers?

### Module: Cost inflows

in.wbn.ins.010	Recording entries and identifying financial-statement and ratio effects (Bischoff entries and Intel's financials
in.wbn.ins.020	Recording inventory write-offs and identifying and analyzing their financial-statement effects (RIM)
in.wbn.ins.030	Recording depreciation and amortization entry and identifying financial-statement effects (Starbucks)

### Module: Cost outflows

in.wbn.outs.010	Determining inventory cost outflow measures and entries (CTSW Company)
in.wbn.outs.020	Converting LIFO to FIFO, recording related entries, and identifying financial-statement effects (ADM)
in.wbn.outs.030	Identifying ratio consequences of converting LIFO to FIFO (Jim's Dental)
in.wbn.outs.040	Converting LIFO to FIFO, recording related entries, and identifying financial-statement effects (HD)

### Section: How Do I Use the Numbers?

in.hun.010 Analyzing inventories (LIFO/FIFO)

### **Deferred Expenses and Long-Lived Assets Exercises**

### Chapter: Deferred expenses and long-lived assets

### Section: What's Behind the Numbers?

### Module: What's behind the numbers

la.wbn.010	Recording entries and identifying their financial-statement and ratio effects (Bischoff entries and Intel's financials)
la.wbn.020	Recording entries based on company disclosures and determining their financial-statement effects (HP)

#### Section: How Do I Use the Numbers?

Module: How do I use the numbers

la.hun.010 Analyzing recognition and measurement: Extending HBS Kansas City Zephyrs' Baseball Team Case; no solution

		Minu	ites	Hours
-	Expense and Creditor-Related Liabilities ehind the Numbers?	Express	Scenic	Module
Module:	<b>Present Values</b> Scenic: 1 Present Values and Future Values		29	0.5
Module:	Debt Basics Scenic: 1 Debt Basics		19	0.3
Module:	Bonds Scenic: 1 Bonds		20	0.3
Module:	Leases Scenic: 1 Capitalizing Operating Leases		45	0.8
Chapter Total		0	84	1.4

## Interest Expense and Creditor-Related Liabilities Videos

### Interest Expense and Creditor-Related Liabilities Exercises

### Chapter: Interest Expense and Creditor-Related Liabilities

### Section: What's Behind the Numbers?

### Module: Present Values

db.wbn.pv.010	Applying present and future values for college savings (Lauren Gerlowski)
db.wbn.pv.020	Applying present values for car purchase
db.wbn.pv.030	Applying future values for retirement savings
db.wbn.pv.040	Applying present and future values for college savings (Ed Nygren)

### Module: Debt Basics

db.wbn.basics.010Recording entries and identifying financial-statement effects (Bischoff Global Sportswear and Intel)db.wbn.basics.020Recording entries based on company disclosures and determining financial-statement effects (Darden Rest)

### Module: Bonds

db.wbn.bonds.010	Computing bond amortization tables and entries with discount (R.C. Carter's Corporation)
db.wbn.bonds.011	Computing bond amortization tables and entries with premium (CA's Contemporary Art Company)
db.wbn.bonds.020	Applying bond concepts: biannual interest payments (Doug's Precision Equipment Company)
db.wbn.bonds.030	Computing interest, recording entries, and identifying financial statement effects (Reflections in Nature)

#### Module: Leases

db.wbn.leases.010	Determining lease measures and entries (Busy Beaver Woodwork Company)
db.wbn.leases.020	Applying present and future values and car leasing concepts
db.wbn.leases.030	Determining lease measures and entries (Brannon's Car Restorations Company)

### **Miscellaneous Videos**

			Minutes	Hours
Miscella	neous To	opics		
	Group	Projects:		
		Searching and Locating Annual Reports	10	
		Locating Stock Prices Using BigCharts	3	0.2
	Excel:			
		Using Excel 1: Basics	26	
		Using Excel 2: Linking Cells Across Worksheets	9	0.6
	Instru	ctors' Forum Video Series: Helping Students Make Informed .	ludgments	
	1	Introduction	39	
	2	Assets, Liabilities, and Owners' Equity Measures	44	
	3	Connecting Users' and Preparers' Judgment	64	
	4	Risks and Rewards	48	
	5	Risks and Rewards Application: Credit Crisis	37	
	6	Factors Driving the Dispersion of Measures	49	
	7	Income Measures	48	
	8	Cash Flow Measures	10	
	9	Statistics, Measurement, and the Financial Crisis	19	
	10	Statistics, Measurement, and the Fair Value Hierarchy	11	6.2
	YouTı	ibe Series: Live Your Life to the Fullest		
	0	Introduction	1	
	1	Overcome the barriers between your ears	4	
	2	Don't judge yourself too quickly	5	
	3	Don't let financial constraints stop you	3	
	4	Spend your time wisely	4	
	5	Stretch yourself and be willing to fail	5	
	6	Convert adrenaline to excitement	5	
	7	Have a clear, compelling vision	4	
	8	Seek role models and mentors	7	
	9	Your success depends on others' success	4	
	10	Earn others' respect	4	
	11	Commit to others before they commit to you	3	
	12	Be a professional - have pride in your work	4	
	13	Follow the 24-hour rule	4	
	14	Balance your growth	3	
	15	Putting it all together	5	1.1
Total			482	8.0