HKICPA M1 会计学 · 教材结构思维导图

Accounting | 官方教材（第 4 版）全部 3 Part / 14 章 • 教材共 574 页

本单元在学什么：从复式记账到四类主体报表编制，会计的完整入门闭环

Part A What is Accounting?

- **Chp 1 Overview of Accounting**
  Why Is Accounting Important? • Principal Business Activities • Accounting Principles
- **Chp 2 Framework of Accounting**
  The Accounting Model • Transaction Analysis • Communicating Economic Activities Using Financial Statements

Part B Recording Business Transactions

- **Chp 3 The Recording Process**
  The Account • The Ledger • The Trial Balance • Special Journals and Subsidiary Ledgers
- **Chp 4 Period End Procedures – Completion of the Accounting Cycle**
  Period End Adjustments • The Basics of Adjusting Entries • Draft Financial Statements • Closing the Books
- **Chp 5 Cash and Bank Reconciliation**
  The Cash Account • Cash Controls • Petty Cash System • Bank Accounts …
- **Chp 6 Accounting for Property, Plant and Equipment**
  Property, Plant and Equipment • Statement Presentation and Analysis
- **Chp 7 Accounting for Trade Receivables and Trade Payables**
  Trade Receivables • Trade Payables • Statement Presentation of Trade Receivables and Trade Payables
- **Chp 8 Accounting for Inventories**
  Defining Inventory • Methods for Determining the Carrying Amount of Inventories • Inventory Accounting Basics • Inventory Control, Inventory Count and Financial Statement Effects …

Part C Preparing Financial Statements

- **Chp 9 Accounting for Manufacturing Operations**
  The Nature of Manufacturing Operations • Introduction to Product Costs • Financial Statements for Manufacturing Operations
- **Chp 10 Financial Statements of a Sole Trader**
  Accounting for the Operations of a Sole Trader • Statement of Profit or Loss and Other Comprehensive Income for a Sole Trader • Statement of Financial Position for a Sole Trader
- **Chp 11 Financial Statements of a Partnership**
  Accounting Framework for a Partnership • Statement of Profit or Loss and Other Comprehensive Income for a Partnership • Statement of Financial Position for a Partnership • Admission of a Partner …
- **Chp 12 Financial Statements of a Limited Company**
  Overview of the Nature and Characteristics of, and Accounting for, Limited Companies • Statement of Profit or Loss and Other Comprehensive Income for a Limited Company • Statement of Financial Position for a Limited Company
- **Chp 13 Financial Statements of a Club or Society**
  Accounting for Operations of a Club or Society • Receipts and Payments Account for a Club or Society • Income and Expenditure Account for a Club or Society • Statement of Financial Position for a Club or Society
- **Chp 14 Incomplete Records**
  Introduction of Incomplete Records • Approaches to Overcoming Incomplete Information and Identifying the Causes of Incomplete Records • Reconstruction and Analytics • Limitations of Exercises to Complete Records …

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