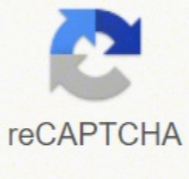




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INCOME AND PERSONAL EXPENSES			
Proposed 2009 Budget			Monthly
IT (business consulting)			\$1,500.00
Internet (average 25% with and 75)			\$750.00
Rent			\$500.00
Utilities (gas + electric + water)			\$300.00
Cell phones, internet access (budget)			\$300.00
Health and dental services			\$500.00
Groceries and household supplies			\$300.00
Entertainment, dining out, recreation			\$100.00
Auto gas and maintenance			\$150.00
Auto loan (360 month, 3.5% interest)			\$50.00
Auto insurance (monthly only)			\$50.00
Health insurance			\$200.00
Wife tuition and school supplies			\$150.00
Tax (donations, 10% given)			\$300.00
Sample? Misc Expenses?			\$0.00
<b>Total</b>			<b>\$6,000.00</b>

GRAND TOTAL			
	Amount	Disbursement	Cashflow
Total Liabilities	\$7,500,000.00	\$7,500,000.00	\$0.00
Total Assets	\$1,000,000.00		\$1,000,000.00
<b>Net Worth and Cashflow</b>	<b>\$850,000.00</b>		<b>\$1,000,000.00</b>



## Sources of GAAP and Financial Reporting Standards

- FASB**  
Business organizations  
Nongovernmental not-for-profits
- GASB**  
State and local governmental organizations  
Governmental not-for-profits
- FASAB**  
Federal government and its agencies and departments



ACTG 6580

Chapter 1 – Financial Reporting and Accounting Standards  
Class Summary

The period from 1 January 2011 and December 31, 2011 aims to facilitate the transitional provisions for the preparation of the financial statements. Click here to see the descriptions of the AC Program subjects in teaching (not open for admission) More information Take your next step to become a member of the Institute of Accountants of Zambia (ICAZ). Reporting and auditing requirements for the three levels of the framework are the following: Publicly responsible entities. Requirements to participate in CA Program Subject Outline à € "Financial Accounting and Reporting (PDF, 4.0 MB) Warning: À e" The information on this page is indicative. In December 2010, the Institute of Collegiate Accountants of Zambia (Zica) approved a framework of presentation of financial reports of three levels for Zambia. Enjoy the attended learning through a line learning platform and interactive resources, including: online communities where you can connect with other candidate technical debate forums where your questions will be answered by jury counters discussion forums between Couple Access to resources including a study guide, examination series of exams and materials Examples and activities of the world Virtual sessions and recordings that take you through integrated and complex scenarios Our popular CA Study Masterclass. Micro-enterprises and small companies. Companies of economic importance. The ratings, ratings and / or comments you receive will help you identify your strengths and areas for your subsequent development to support your learning. Those who have an annual turnover of less than 20,000 million KK (approximately 4 million US dollars) will use the Financial Information Standard of Zambia for microenterprises and small entities, and an audit is not required. The Information Frame osruc led n'Aicpircsni al noc odilpmuc ayah euq arepse es .arutangisa atse ne odalucirtam jAtse IS ROIRP OTNEIMICONOC .1102 ed orene ed 1 led ritrap a necneimoc euq selauna soicicreje sol arap rogiv ne jAtse selevin sert ed For the CA program. The subject will improve its technical knowledge about financial accounting and presentation of reports and will develop more extensive professional and business and business skills in the resolution of problems, critical thinking, research, evaluation and communication. Travel From practical case studies and scenarios, it is necessary to apply accounting standards and use the professional judgment to determine the appropriate accounting treatment of transactions and events, identify the impacts of these transactions and events in finance. 1 "As part of these studies of practical cases and hypothetical situations, you will be asked to identify appropriate measures to resolve complex Éric dilemmas in the context of financial information. 1 "You will also be asked to stay aware of the new accounting standards, as well as the revisions, and modifications of the norms «existing», evaluating these changes and its implications to provide clear, concise and relevant advice. Companies that are not at the first level and have an annual turnover equal to or greater than 20,000 million kwachas (approximately 4 million US dollars) can choose to use IFRS for SMEs or Full IFRS, and must undergo audit. Candidates will have access to the official scheme of the subject through the My CapaciAbility learning portal once they are enrolled in the subject. The date of entry into force for the full compliance of IFRS for SMEs and the financial information standard for SMEs is January 1, 2012. Companies listed on the stock exchange, entities of public and companies State-owned must use the complete IFRS and be an audit. These optional workshops can help you stay on the right path with your learning and prepare for evaluations acitçArP acitçArP sorceinanif sodatse ed n'Aicaraperp al ed sotnemadnuF sotreibuc«À sameT .arutangisa al ne odidnerpa ah euq ol rartsomed ed dadinutropo al adnirb el n'Aicallave al. OTEJUS ED NÁICAULAVE sjAm rebaS .lanif nemaxe le Of the common accounting standards Presentation of consolidated financial statements Additional financial information Classification and problems of disclosure Subject Learning result At the end of this topic, you may: Apply technical knowledge to take into account complex transactions and events prepare financial statements in accordance with the international financial reports, the standard (IFRS) or local equivalents, and the applicable legislation evaluate future changes that affect the environment of financial reports evaluate and respond adequately to complex Éric problems in the context of the structure and the Format of the financial reporting course, this "week" is "one of the seven basic topics of the authorized accounting program. The scheme of the subject provided to the registered candidates for the particular term through the Learning capacity of my CA ANZ capacity is the authorized source of all the information "N on the subject of that offer. Required texts, recommended texts, references and some details of the particular assessment task is likely to change. Advance your technical knowledge of financial accounting and inform and develop a wider account of professional and business skills to and report on commercial transactions and navigation events "À complex" dilemmas à atics ", the context of financial reports works towards its authorized accounting postgraduate diploma in Financial. Accounting and reports, you apply international financial reporting standards (IFRS) or local equivalents, and regulatory and ethical requirements to explain and report on a Diverse range of commercial transactions and events. To approve a topic, you should try all assessments, achieve a brand / degree of approval for the final high risk assessment and achieve a brand / degree of General for the subject. This effectively means the framework should be applied to the financial statements ending as of December 31, 2011. 2011. 2011.

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