

Introduction to Business Study Guide

Information Sources

Business Information Sources

Primary Data: Data gathered by the researcher for the first time.

Secondary Data: Data taken from other previously gathered data, split into two categories

- Internal- data from within the business/organization that you are a part of
- External- data from an outside organization/business

Consumer Information Sources

- Advice from others (family, friends, experts, sales staff)
 - Media (television programs, videotapes, radio programs, the internet, e-mail)
 - Government/Community agencies (Better Business Bureau, U.S. Office of Consumer Affairs, Consumer Protection Agency, Small Business Administration, Federal Trade Commission)
 - Consumer-Oriented Publications (Consumer Reports, consumer research, newspaper articles)
 - Point-of-Purchase Sources (labels, packages, displays)
 - Advertising (print, television, radio, internet)
-

Financial Statements

Balance Sheet:

- $\text{Assets} = \text{Liabilities} + \text{Equity}$
- Assets are fixed assets: land, buildings, equipment
- and current assets: cash, accounts receivable, marketable securities, notes receivable, and inventory
- Liabilities are assets owed to others: accounts payable, notes payable, interest payable, wages payable, taxes payable
- Equity: stocks, earnings, equity
- "snapshot" of economic picture
- Reports the resources of the entity, useful for evaluating ability of company to meet long-term obligations, comparative balance sheets very useful from one time to a later time.
- change in the equity is essentially income

Income Statement:

- results of entity's operations during a period of time
- $\text{Net Income} = \text{Revenue} - \text{Expenses}$
- Revenue are inflows
- Expenses are outflows

Cash Flow Statement:

- company may be profitable but lose cash, this is where cash flow statement comes in, useful in ability to pay bills, encompasses a time period
- analysis of all transactions in business, where it got cash and how cash was used
- Sources of cash, uses of cash, change in cash balance
- operating activities, investing activities, financing activities
- Info comes from beginning and ending balance sheets and income statement
- improve cash flow statement by decreasing accounts receivable, increasing revenue, decreasing expenses

Understanding Business Study Guide

Sabine Zange



Understanding Business Study Guide:

Immerse yourself in heartwarming tales of love and emotion with Explore Love with its touching creation, Tender Moments: **Understanding Business Study Guide** . This emotionally charged ebook, available for download in a PDF format (Download in PDF: *), is a celebration of love in all its forms. Download now and let the warmth of these stories envelop your heart.

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