

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

Dan Sullivan



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Understanding Business Vivek Suneja, 2006 This volume is a collection of all new original essays covering everything from feminist to postcolonial readings of the play as well as source queries and analyses of historical performances of the play *The Merchant of Venice* is a collection of seventeen new essays that explore the concepts of anti-Semitism the work of Christopher Marlowe the politics of commerce and making the play palatable to a modern audience The characters Portia and Shylock are examined in fascinating detail With in depth analyses of the text the play in performance and individual characters this book promises to be the essential resource on the play for all Shakespeare enthusiasts

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