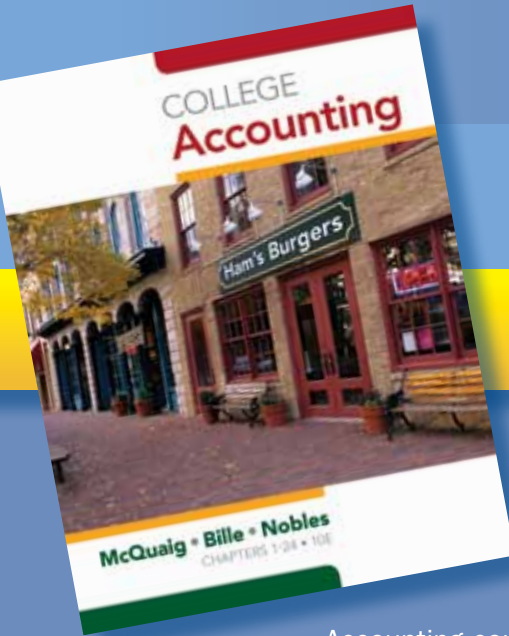


5, 4, 3, 2, 1

COUNTDOWN!

McQuaig/Bille/Nobles' *College Accounting, 10e*

Launching Your Accounting Students to the Next Level



The 10th edition of McQuaig/Bille/Nobles' *College Accounting* maintains its dedicated emphasis on the significance of the College

Accounting course as a launching pad to students' bright futures. Like the previous editions, *College Accounting, 10e* provides an approach that builds student skills, good habits, and the confidence needed for success in school and beyond. Accounting concepts and exercises are offered in a real-world context that keeps chapter content relevant and vital, encouraging students to regard their coursework as *true groundwork* for their future classes, jobs, and careers.

Introducing the *College Accounting, 10e* countdown...

- 5... Proven Approach** to College Accounting!
- 4... Engaging New Features** that Maximize Learning!
- 3... New Practice Sets** and QuickBooks Pro[®], Peachtree[®], and Klooster & Allen General Ledger Software!
- 2... Excellent Instructor Resources**, including CengageNOW[™]!
- 1... Easy Customization ("Make it Yours") Menu** to Create the Perfect College Accounting Text for Your Course!

Turn the page to see how *College Accounting, 10e* can **launch** your students to the next level of success in work and life.

And the countdown begins....



To receive an examination copy of this book, please visit <http://servicedirect.cengage.com> (and enter Source Code 11P-AC0064) or call **1.800.423.0563**.

- Chapters 1-12: 978-1-4390-3878-9
- Chapters 1-24: 978-1-4390-3775-1

Proven Approach. Solid Pedagogy.

College Accounting, 10e is built on a time-tested foundation that has been appreciated by instructors and students alike through many editions. The careful pacing of topics, consistent review, and meaningful chapter assignments create a well-balanced presentation that encourages student success!

Account Name	Debit	Credit
Cash	14,000	
Accounts Receivable	4,200	
Prepaid Insurance	1,800	8,000
Equipment		95,000
Accounts Payable	25,000	
J. Carter, Capital		2,000
J. Carter, Drawing	2,200	
Income from Sales		2,200
Wages Expense	600	
Rent Expense	400	
Utilities Expense	100	
Advertising Expense		
Miscellaneous Expense		
	171,000	171,000

Color-Coding of Inputs, Process, and Outputs helps students understand the flow of accounting data and easily identify different documents and reports.

Problem Set A
For additional help, see the demonstration problem at the beginning of each chapter in your Working Papers.

PROBLEM 2-1A During December of this year, G. Eldon established Gony's Gym. The following asset, liability, and owner's equity accounts are included in the chart of accounts:

- Cash
- Exercise Equipment
- Store Equipment
- Office Equipment
- Accounts Payable
- G. Eldon, Capital
- Expenses Expense

Dynamic End-of-Chapter Content includes discussion questions, exercises, A and B problems, and activities that offer robust opportunities for students to test their comprehension of new concepts and put them into action.

Accounting is defined as the process of analyzing, classifying, recording, summarizing, and interpreting business transactions.

Remember

Remember are margin features that provide learning hints or summaries, often alerting students to look out for common procedural pitfalls.

Learning Objectives appear at the beginning of each chapter to help students focus on the key learning objectives. Numbered for easy reference, they are tied to the objectives in the chapter review, exercises, and problems.

LEARNING OBJECTIVE

5

Prepare a trial balance.



New Features. Engaged Students.

Engaged students are successful students, which is why you and your students will find these new high-interest, interactive features in *College Accounting, 10e*:

The expanded **Chapter Review** now includes key points from the chapter's learning objectives followed by a short practice exercise and solution.

All About You Spa is a continuous general ledger problem that provides an in-text practice set to take students through the accounting cycle in an appealing spa simulation.

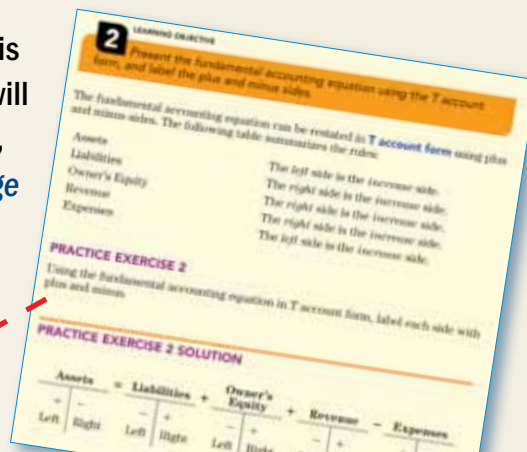
"Small Business Success" boxed features appear in several chapters and emphasize how small businesses apply accounting concepts and best practices to ensure their success in a competitive environment.



Before a Test Check: Chapters 1–3

PART I: MULTIPLE-CHOICE QUESTIONS

1. Which of the following is not considered an account?
- Cash
 - Prepaid Insurance
 - Equipment
 - Assets
 - Accounts Receivable



All About You Spa

"Why It Matters" opening vignettes introduce accounting concepts within the context of real-world small businesses.



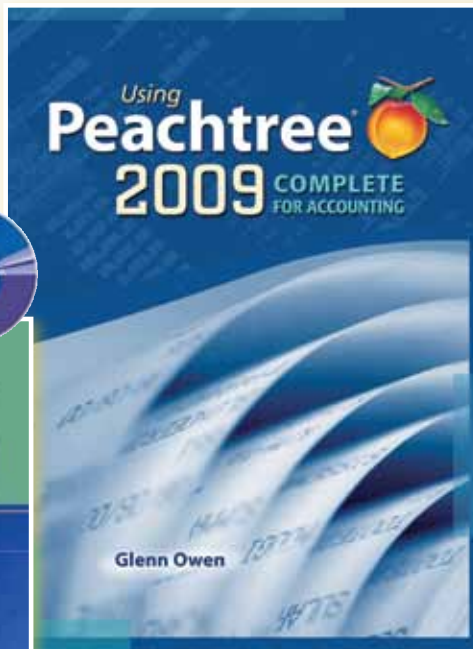
New Step-By-Step Approach! Key accounting concepts are now broken down into easy-to-follow step-by-step instructions.

Before a Test Check A brief review test with solutions appears at the end of every 2-3 chapters.

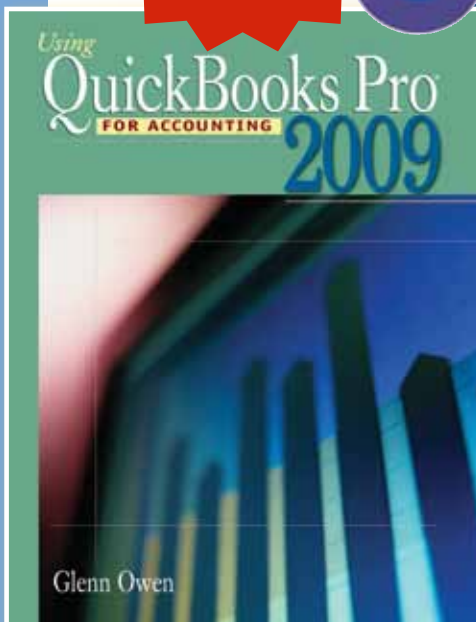
Real-World Software for Real-World Success.

Launching your students to the next level requires preparing them to use real-world software and applications. Including real general ledger software in your course will give your students the confidence and employability they deserve.

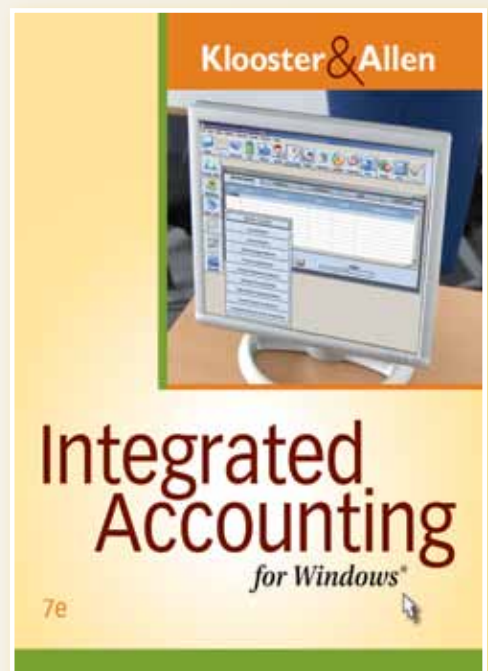
Software
is
Included!



Clear step-by-step instructions and a continuing problem provide students with hands-on experience completing the accounting cycle with **QuickBooks Pro® 2009** and **Peachtree® 2009**.



Designed to duplicate the look, feel, and capabilities of commercial software packages, Klooster & Allen General Ledger Software is a best-selling, educational, general ledger package that introduces students to the world of computerized accounting. With an interface that is user-friendly, Klooster & Allen General Ledger Software ensures your students will adapt quickly to computerized accounting systems used in business today.



...continued



New General Ledger Practice Sets

Give your students hands-on practice tackling accounting challenges with our practice sets. These realistic simulations include a CD with both Klooster & Allen and Peachtree® software along with the data files needed to complete the practice sets.

Trey's Fast Cleaning Service Practice Set

Put your students to work in this dynamic sole-proprietorship simulation. This practice set will thoroughly review the accounting cycle and accounting for cash. (Chapters 1 – 6)

Coolspring Furniture Practice Set

This practice set features a sole-proprietorship merchandising business that can be completed using the general journal alone or with special journals. This more advanced practice set also covers the topic of payroll. (Chapters 1 – 12)



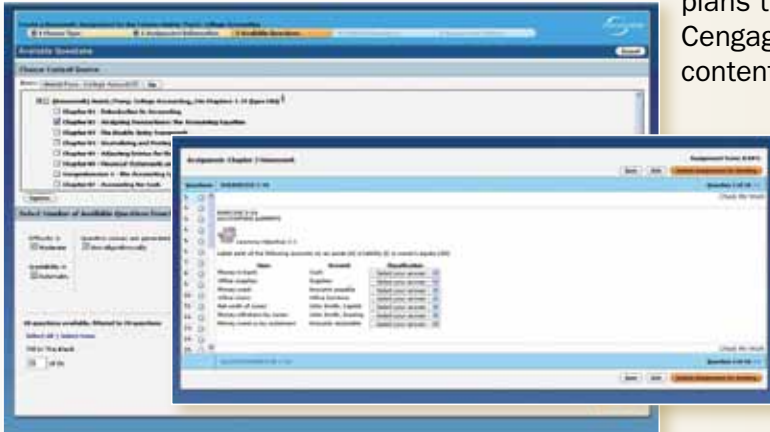
2



Launch Your Course. Launch Your Students.



CengageNOW™ for College Accounting, 10e offers a flexible course management system that allows you to assign, grade, and assess your students' progress quickly and easily. End-of-chapter materials are available online, and your students can test their mastery of new concepts through pre- and post-tests. Students engage with multimedia study tools via personalized study plans that target the areas they need to focus on. CengageNOW also allows you to identify course content as it relates to ACBSP, AICPA, and AACSB accreditation standards. Ideal for both your traditional lecture-based courses and distance learning, CengageNOW is compatible with both WebCT® and Blackboard®. For more information on CengageNOW, please visit www.cengage.com/tlc.



Instructor's Resource Manual with Solutions

This manual contains valuable resources to assist you with your course. You'll find Teaching Objectives, Key Points, and Lecture Outlines for every chapter as well as solutions for all questions, exercises, problems, and activities in the text.

Test Banks

Revised and verified to ensure accuracy, the test bank includes questions now clearly identified by learning objectives, level of difficulty, and AACSB standards to allow you greater guidance in developing assessments and evaluating student progress.

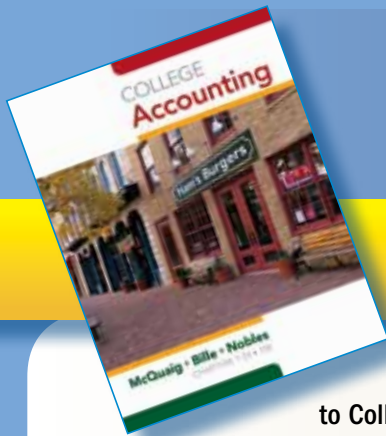


Instructor's Resource CD

This powerful tool contains the content from the Instructor's Resource Manual as well as PowerPoint® teaching slides, Solutions Manual, solutions to Excel template problems, Achievement Tests, and ExamView® testing software.

Instructor Companion Site www.cengage.com/accounting/mcquaig

The companion site contains online versions of the Instructor's Resource Manual, Solutions Manual, PowerPoint® teaching slides, Excel template solutions, and teaching transparency masters.



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Prefer to use pen and paper? No problem! Fill out the following information and fax this form to 1.800.270.3310. An editor will contact you within 2-3 business days to discuss the options you have selected. Please allow 4-6 weeks for delivery.

Instructor Name _____ Office Phone Number _____

E-mail Address _____ Course Number & Title _____

School & Department _____ Projected Quantity _____

City, State, Zip _____ Course Start Date _____

1. Which of the following chapters from McQuaig/Bille/Nobles' College Accounting, 10e (ISBN: 9781439037751) would you like to include?

Introduction

I. The Accounting Cycle for a Service Business: Analyzing Business Transactions

- 1. Asset, Liability, Owner's Equity, Revenue, and Expense Accounts
- 2. T Accounts, Debits and Credits, Trial Balance, and Financial Statements
- 3. The General Journal and the General Ledger
- 4. Adjusting Entries and the Work Sheet
- 5. Closing Entries and the Post-Closing Trial Balance

II. Accounting for Cash and Payroll

- 6. Bank Accounts and Cash Funds
- 7. Employee Earnings and Deductions
- 8. Employer Taxes, Payments, and Reports

III. The Accounting Cycle for a Merchandising Business; Using Special Journals

- 9. Sales and Purchases
- Appendix: Sales and Purchases—Perpetual Method

- 10. Cash Receipts and Cash Payments
- Appendix: The Voucher System of Accounting

- 11. Work Sheet and Adjusting Entries
- 12. Financial Statements, Closing Entries, and Reversing Entries

IV. Accounting for Promissory Notes

- 13. Notes Payable
- 14. Notes Receivable

V. Accounting for Valuation of Receivables, Inventory, Property and Equipment, and Intangible Assets

- 15. Uncollectible Accounts
- 16. Ending Merchandise Inventory
- Appendix: Estimating the Value of Inventories
- 17. Property and Equipment and Intangible Assets

VI. Accounting for Partnerships and Corporations

- 18. Partnerships
- 19. Corporate Organization and Capital Stock
- 20. Corporate Taxes, Retained Earnings, and Dividends
- 21. Corporate Bonds

VII. Accounting for Decision Making and Manufacturing

- 22. The Statement of Cash Flows—Indirect Method
Appendix: The Statement of Cash Flows—Direct Method
- 23. Comparative Financial Statements
- 24. Manufacturing Accounting
- Appendix A: Methods of Depreciation
- Appendix B: Bad Debt
- Appendix C: Inventory Methods
- Appendix D: The Statement of Cash Flows
- Appendix E: Departmental Accounting

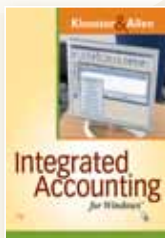
2. Enhance your students' mastery of accounting concepts with these valuable study tools. Make It Yours by including Practice Sets to simulate real-world accounting using general ledger software. Reinforce concepts covered in your textbook by binding in Study Guides and Working Papers.

Practice Sets, Study Guides, Working Papers:

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- Coolspring Furniture Practice Set, featuring Peachtree GL software with data files (ISBN: 9780538750745)
- Working Papers with Study Guide, Chapters 1-12 (ISBN: 9780538752855)
- Working Papers with Study Guide, Chapters 13-24 (ISBN: 9780538752282)

3. Challenge your students by including your choice of full-functioning general ledger software from QuickBooks Pro, Peachtree, or Klooster & Allen. Each software is accompanied by a concise text that teaches your students how technology will help them to create and use accounting information.

Klooster & Allen's Integrated Accounting for Windows, 7e
Includes Klooster & Allen General Ledger software
(ISBN: 9780538747974)



- 1. Introduction
- 2. Accounting Cycle of a Service Business and Bank Reconciliation
- 3. Accounts Payable: Purchase Order Processing and Inventory Control
- 4. Accounts Receivable: Sales Order Processing and Inventory Control
- 5. Accounting Cycle of a Merchandising Business and Budgeting
- Comprehensive Problem 1
- 6. Fixed Assets
- 7. Payroll
- 8. Partnerships and Corporations
- Comprehensive Problem 2
- 9. Financial Statement Analysis
- 10. Departmentalized Accounting
- Comprehensive Problem 3
- 11. Accounting System Setup

Owen's Using Peachtree Complete 2009 for Accounting

Includes Peachtree Complete 2009 (Sage Complete Accounting Educational Version)
(ISBN: 9780324665512)



Part 1: Getting Started with Peachtree

- 1. An Interactive Tour of Peachtree
- 2. Preparing a Balance Sheet Using Peachtree
- 3. Preparing an Income Statement and Statement of Retained Earnings Using Peachtree
- 4. Preparing a Statement of Cash Flows Using Peachtree
- 5. Creating Supporting Reports to Help Make Business Decisions

Part 2: Creating a Peachtree File to Record and Analyze Business Events

- 6. Setting Up Your Business's Accounting System
- 7. Cash-Oriented Business Activities
- 8. Additional Business Activities
- 9. Adjusting Entries and Bank Reconciliations
- 10. Budgeting
- 11. Reporting Business Activities

Owen's Using QuickBooks Pro 2009 for Accounting

Includes Trial Version of QuickBooks Accounting Pro 2009 (ISBN: 9780324664041)



Part I: Getting Started with QuickBooks

- 1. An Interactive Tour of QuickBooks
- 2. Preparing a Balance Sheet Using QuickBooks
- 3. Preparing an Income Statement Using QuickBooks
- 4. Preparing a Statement of Cash Flows Using QuickBooks
- 5. Creating Supporting Reports to Help Make Business Decisions

Part II: Creating a QuickBooks File to Record and Analyze Business Events

- 6. Setting Up Your Business's Accounting System
- 7. Cash-Oriented Business Activities
- 8. Additional Business Activities
- 9. Adjusting Entries
- 10. Budgeting
- 11. Reporting Business Activities

Owen's Using Excel and Access for Accounting, 2e

(ISBN: 9780324594393)



Part 1: Excel for Accounting

- 1. Excel Tour
- 2. Excel Basics
- 3. Financial Statement Analysis
- 4. Depreciation
- 5. Loan and Bond Amortization
- 6. Cash Budgeting

Part 2: Access for Accounting

- 1. Access Tour
- 2. Access Basics
- 3. Tables
- 4. Queries
- 5. Forms
- 6. Reports