

Accounting 101 - Intermediate Financial Accounting Practice Exam

Exams 1 and 2 have 40 questions each

Instructions

Please answer all the questions to the best of your ability. There will be no time limit on this exam. Please do not use a calculator.

1. Multiple Choice (Select the correct answer)

- a. Which of the following is NOT a generally accepted accounting principle (GAAP)?
 - i. Conservatism
 - ii. Cost-benefit
 - iii. Materiality
 - iv. Reliability
- b. Which of the following is NOT a principle of accounting?
 - i. Provide a consistent view of the financial position of an enterprise
 - ii. Provide financial information that is useful to decision makers
 - iii. Provide financial information that is comparable to other enterprises
 - iv. Provide the most useful financial information of a company to its stakeholders
- c. Which of the following is NOT a principle of accounting?
 - i. The company's financial statements should be prepared on a going concern basis
 - ii. The company's financial statements should be prepared on a liquidation basis
 - iii. The company's financial statements should be prepared on a historical cost basis
 - iv. The company's financial statements should be prepared on a fair value basis

2. Short Answer (Write the correct answer)

- a. Which of the following is NOT a principle of accounting?
 - i. Provide a consistent view of the financial position of an enterprise
 - ii. Provide financial information that is useful to decision makers
 - iii. Provide financial information that is comparable to other enterprises
 - iv. Provide the most useful financial information of a company to its stakeholders
- b. Which of the following is NOT a principle of accounting?
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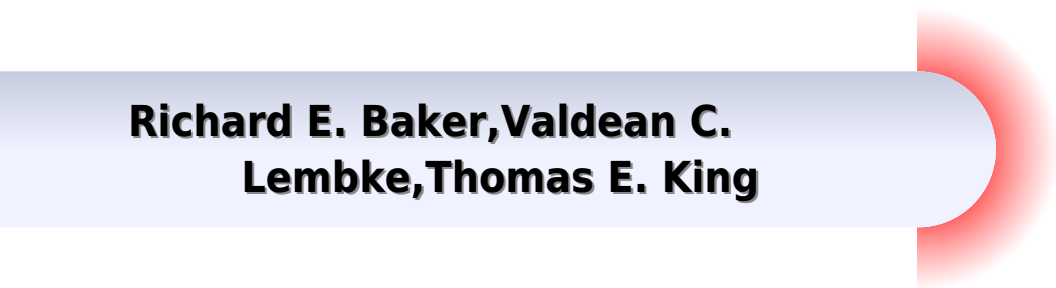
3. True/False (Write the correct answer)

- a. According to the accounting cycle, the first step is to identify the transactions that affect the company's financial position.
- b. According to the accounting cycle, the second step is to record the transactions in the journal.
- c. According to the accounting cycle, the third step is to post the transactions to the ledger.
- d. According to the accounting cycle, the fourth step is to prepare the trial balance.
- e. According to the accounting cycle, the fifth step is to prepare the financial statements.

Thank you!

Advanced Financial Accounting Midterm Exam McGraw Hill

**Richard E. Baker, Valdean C.
Lembke, Thomas E. King**



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said the journey to becoming a CPA is easy but with Intermediate Accounting DeMYSTiFieD as your travel companion you're guaranteed a smooth ride. An easy to use self-teaching guide that reviews and expands upon core Generally Accepted Accounting Principles (GAAP). Intermediate Accounting DeMYSTiFieD covers everything you need to ace your exams and take a big step toward the career of your dreams. The book provides a fresh review of all the basics so you can easily glide into more advanced principles. You'll learn how to generate accurate and reliable financial statements, maintain proper internal controls within a company, and locate international accounting standards. This fast and easy guide offers Tactics for maintaining solid internal controls within a business, Strategies for creating accurate financial statements, Techniques for overcoming common accounting errors, Quizzes and a final exam for gauging what you've learned, Tips and examples for mastering more advanced accounting theories. Simple enough for a novice but challenging enough for a veteran CPA. Intermediate Accounting DeMYSTiFieD is a shortcut to decoding key accounting concepts and principles.

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1. Understanding the eBook Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - The Rise of Digital Reading Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Advantages of eBooks Over Traditional Books
2. Identifying Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - User-Friendly Interface
4. Exploring eBook Recommendations from Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Personalized Recommendations
 - Advanced Financial Accounting Midterm Exam Mcgraw Hill User Reviews and Ratings
 - Advanced Financial Accounting Midterm Exam Mcgraw Hill and Bestseller Lists
5. Accessing Advanced Financial Accounting Midterm Exam Mcgraw Hill Free and Paid eBooks
 - Advanced Financial Accounting Midterm Exam Mcgraw Hill Public Domain eBooks
 - Advanced Financial Accounting Midterm Exam Mcgraw Hill eBook Subscription Services
 - Advanced Financial Accounting Midterm Exam Mcgraw Hill Budget-Friendly Options

6. Navigating Advanced Financial Accounting Midterm Exam Mcgraw Hill eBook Formats
 - ePub, PDF, MOBI, and More
 - Advanced Financial Accounting Midterm Exam Mcgraw Hill Compatibility with Devices
 - Advanced Financial Accounting Midterm Exam Mcgraw Hill Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Highlighting and Note-Taking Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Interactive Elements Advanced Financial Accounting Midterm Exam Mcgraw Hill
8. Staying Engaged with Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Advanced Financial Accounting Midterm Exam Mcgraw Hill
9. Balancing eBooks and Physical Books Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Advanced Financial Accounting Midterm Exam Mcgraw Hill
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Setting Reading Goals Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Fact-Checking eBook Content of Advanced Financial Accounting Midterm Exam Mcgraw Hill
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
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