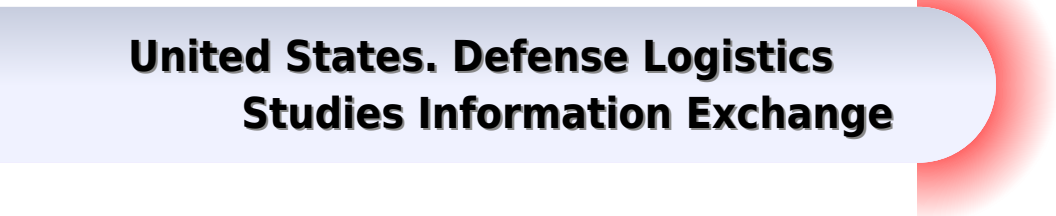


Accounting Information and Decision Making

2. What is the primary purpose of financial accounting?
- A. Determine the amount of tax liability owed to the government.
 - B. Communicate business transactions to internal management.
 - C. Measure business transactions and communicate those measures to external users to make decisions.
 - D. Measure the profitability of the company in order to assist employees with making decisions.
8. The accounting equation is defined as:
- A. Assets = Liabilities + Stockholders' Equity.
 - B. Assets = Liabilities - Stockholders' Equity.
 - C. Net Income = Revenues - Expenses.
 - D. Liabilities + Revenues = Assets.
11. Emmet had the following final balances after the first year of operations: assets, \$55,000; stockholders' equity, \$25,000; dividends, \$3,000; and net income, \$10,000. What is the amount of Emmet's liabilities?
- A. \$55,000
 - B. \$90,000
 - C. \$15,000
 - D. \$7,000
27. Use the following appropriate amounts to calculate net income: Revenues, \$12,000; Liabilities, \$5,000; Expenses, \$4,000; Assets, \$19,000; Dividends, \$4,000.
- A. \$6,000
 - B. \$8,000
 - C. \$4,000
 - D. \$14,000
38. Soccer Company has had a net income of \$8,000, \$5,000, \$12,000, and \$10,000 over the first four years of the company's existence. If the average annual amount of dividends paid over the last four years is \$3,000, what is the ending retained earnings balance?
- A. \$47,000
 - B. \$75,000
 - C. \$25,000
 - D. \$7,000
40. On January 1, 2012, Giovi Brothers Inc. started the year with a \$492,000 balance in Retained Earnings and a \$605,000 balance in Common Stock. During 2012, the company earned net income of \$92,000, paid a dividend of \$15,200, and issued more common stock for \$27,500. What is total stockholders' equity on December 31, 2012?
- A. \$1,231,700
 - B. \$1,097,000
 - C. \$1,201,300
 - D. \$1,588,300
42. Which of the following is the correct order for preparing the financial statements?
- A. Balance sheet, statement of stockholders' equity, and income statement.
 - B. Balance sheet, income statement, and statement of stockholders' equity.
 - C. Statement of stockholders' equity, income statement, and balance sheet.
 - D. Income statement, statement of stockholders' equity, and balance sheet.
56. Given the information below about Thomas Corporation, what was the amount of dividends the company paid in the current period?

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secondary and tertiary levels of community public health nursing as related to chapter content How To boxes provide practical application to practice End of chapter Practice Application scenarios Key Points and Clinical Judgment Activities promote application and in depth understanding of chapter content

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