Principles of Accounting Exam #1 Ch 1-4 | Questions & Answers (100% Correct)

What is the definition of GAAP? - ANSWER - Accounting guidelines are called GAAP. Generally Accepted Accounting Principles. They are authoritative standards that aim to improve faithful representation.

GAAP - ANSWER - Generally Accepted Accounting Principles. Accounting guidelines, currently formulated by the Financial Accounting Standards Board (FASB); the main U.S. accounting rule book.

The owner of a business purchased something for his daughter, who does not work for company. Which accounting concepts or principles would this violate? - ANSWER - Economic Entity

The owner of a business purchased a building and paid a specific amount. They believe that the value of the building is a different amount after talking with their realtor. In their books, they list the price they believe the building is worth, rather than what they actually paid. Which accounting concept or principle does this violate? - ANSWER - The cost principle

What is the accounting equation? - ANSWER - Assets = Liabilities + Equity

What are the categories of economic resources? - ANSWER - Assets- expected to benefit the business in the future Liabilities- debts that are owed to creditors (payable) Equity- The owner's claims to the assets of the business (the 2 components are contributed capital/common stock and retained earnings)

Define what a debt is. The debt that a business owes is - ANSWER - liabilities

Define retained earnings - ANSWER - equity earned from profitable operations that is not distributed to shareholders

What order MUST the financial statements be prepared in? - ANSWER - First-Income Statement Second- Statement of Retained Earnings Third- Balance Sheet Fourth- Statement of Cash Flows

Sunlight Company has assets and equity that amount to \$280,000 and \$80,000, respectively. Liabilities total ______. - ANSWER - \$200,000 Explanation: Liabilities = Assets - Equity Liabilities = 280,000 - 80,000 = 200,000

Answers In Principles Of Accounting

Tulsian P.C. & Tulsian Bharat

Answers In Principles Of Accounting:

Solutions to Problems and Answers to Questions in Principles of Accounting Harry Anson Finney,1946 Solutions to *Problems and Answers to Questions in Principles of Accounting* Harry Anson Finney,1923 Common Accounting Ouestion and Answers - English Navneet Singh, Here are some common accounting questions and their answers that are often discussed in interviews or exams 1 What is GAAP Generally Accepted Accounting Principles Answer GAAP refers to a set of accounting principles standards and procedures used by companies to prepare and present their financial statements It ensures consistency comparability and transparency in financial reporting allowing investors and stakeholders to make informed decisions 2 What are Accruals and Deferrals in Accounting Answer Accruals Accruals are revenues and expenses that are recognized on the income statement before cash is exchanged They reflect transactions that have occurred but not yet been recorded in the accounting records Deferrals Deferrals are revenues and expenses that are recognized on the income statement after cash is exchanged They represent transactions where cash has been received or paid but revenue or expense recognition is postponed until a future accounting period 3 What is the Purpose of the Trial Balance Answer The trial balance is a list of all general ledger account balances at a specific point in time Its purpose is to ensure that the total debits equal the total credits thereby verifying the accuracy of recording transactions before preparing financial statements 4 Explain the Difference Between Accounts Payable and Accounts Receivable Answer Accounts Payable Accounts payable represent money owed by a company to suppliers or creditors for goods or services purchased on credit It is a liability on the balance sheet Accounts Receivable Accounts receivable represent money owed to a company by customers for goods or services sold on credit It is an asset on the balance sheet 5 What is the Purpose of the Cash Flow Statement Answer The cash flow statement provides information about the cash inflows receipts and outflows payments of a company during a specific period It helps assess the company's ability to generate cash and its liquidity position 6 Describe the Matching Principle in Accounting Answer The matching principle requires expenses to be recognized in the same period as the revenues they help generate This principle ensures that financial statements accurately reflect the costs incurred to generate revenue providing a clearer picture of profitability 7 What is Depreciation and How Does It Impact Financial Statements Answer Depreciation is the systematic allocation of the cost of tangible assets over their useful lives It is a non cash expense that reduces the book value of assets on the balance sheet and impacts the income statement by reducing net income 8 Explain the Difference Between FIFO and LIFO Inventory Valuation Methods Answer FIFO First In First Out FIFO assumes that the first units purchased or produced are the first ones sold or used It results in lower cost of goods sold and higher ending inventory during inflationary periods LIFO Last In First Out LIFO assumes that the last units purchased or produced are the first ones sold or used It results in higher cost of goods sold and lower ending inventory during inflationary periods 9 What is the Purpose of the Balance Sheet Answer The balance sheet provides a snapshot of a company s financial position at a specific

point in time showing its assets liabilities and equity It helps assess the company s liquidity solvency and overall financial health 10 Describe the Components of Shareholders Equity Answer Shareholders equity represents the owners residual interest in the company's assets after deducting liabilities. It includes common stock additional paid in capital retained earnings and other comprehensive income These questions cover foundational concepts in accounting and are essential for **Solutions to Problems** understanding financial reporting analysis and decision making processes within organizations and Answers to Questions in Principles of Accounting Harry Anson Finney, 1938 **Principles of Accounting Harry** Anson Finney, Herbert E. Miller, 1960 Wiley CPA Examination Review, Problems and Solutions Patrick R. Delaney, O. Ray Whittington, 2012-05-23 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates turn to take the test and pass it Wiley CPA Exam Review 39th Edition contains more than 4 200 multiple choice questions and includes complete information on the Task Based Simulations Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 47 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides With timely and up to the minute coverage Wiley CPA Exam Review 39th Edition covers all requirements for the CPA Exam giving the candidate maximum flexibility in planning their course of study and success Wiley CPA Examination Review, Problems and Solutions O. Ray Whittington, Patrick R. Delaney, 2011-07-05 Complete coverage of the new CBT e format for the newly revised CPA Exam With 2011 bringing the greatest changes to the CPA exam in both form and content Wiley CPA Exam Review 38th Edition is completely revised for the new CBT e CPA Exam format Containing more than 2 700 multiple choice questions and including complete information on the new Task Based Simulations these books provide all the information needed to pass the uniform CPA examination Covers the new addition of IFRS material into the CPA exam Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 45 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format **Solutions to Problems and Answers to Questions in Principles of Accounting, Intermediate** Harry Anson Finney, 1947 Ouick Revision for Financial Accounting (For ICWA Intermediate: Paper 5) Tulsian P.C. & Tulsian Bharat, Tulsian s Quick Revision for Financial Accounting is a self study handbook Loaded with practical questions this book is a perfect revision text comprises structured questions based on pattern and scheme adopted in examinations **Answers to Ouestions and Solutions to Problems in Principles of Accounting, Introductory** Harry Anson Finney, 1970 Solutions to Problems and Answers to Ouestions in

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