

Practice Final 202

Covers Chapters 13 - 15

Problem - I — Multiple Choice (20 points)

Circle the one best answer.

1. Companies purchase investments in debt or stock securities for all of the following reasons except:
 - a. earn investment income.
 - b. strategic reasons.
 - c. excess cash on hand.
 - d. increase cash on hand.
2. The best way to study the relationship of the components of financial statements is to prepare
 - a. common size statements.
 - b. a trend analysis.
 - c. profitability analysis.
 - d. ratio analysis.
3. In performing a vertical analysis, the base for prepaid expenses is
 - a. total current assets.
 - b. total assets.
 - c. total liabilities.
 - d. prepaid expenses in a previous year.
4. Quine Company had credit sales of \$600,000. The beginning accounts receivable balance was \$80,000 and the ending accounts receivable balance was \$60,000. Cash collections from customers were
 - a. \$680,000.
 - b. \$620,000.
 - c. \$600,000.
 - d. \$580,000.
5. Harbor Company reported net income of \$30,000 for the year ended December 31, 2006. During the year, inventories decreased by \$7,000, accounts payable decreased by \$8,000, depreciation expense was \$10,000 and a gain on disposal of equipment of \$4,500 was recorded. Net cash provided by operations in 2006 using the *indirect method* was
 - a. \$59,500.
 - b. \$20,500.
 - c. \$48,500.
 - d. \$34,500.
6. On January 1, 2006, Franklinton Company sold bonds with a cost of \$55,000 for \$60,000. The annual interest payment on the bond had been received on December 31, 2005. The entry to record the sale of the bonds will include:
 - a. a credit to Cash.
 - b. a credit to Interest Receivable.
 - c. a credit to Debt Investments.
 - d. a debit to Loss on the Sale of Debt Investments.

Answers For Mypearsonlab Accounting 202

**College of the City of New York
(1926-1961). City College. School of
Business & Civic Administration.
Department of Accountancy**

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Wisdom is not a product of schooling but of the lifelong attempt to acquire it Albert Einstein was quoted as saying I think the big mistake in schools is trying to teach children anything and by using fear as the basic motivation Fear of getting failing grades fear of not staying with your class etc Interest can produce learning on a scale compared to fear as a nuclear explosion to a firecracker This book presents a new learning style evident with today s students and addresses accounting industry changes as well This textbook is not written as a reference text rather it is written in another form where knowledge can be bridged and tested through questions and answers in a multiple choice format To gain most from the text we would advise you to read topics relevant to the multiple choices so as to be able to attempt the questions raised The answers to the questions are provided towards the back pages of the text The book will not in small measure assists students in preparation for their regular academic and professional exams Accounting has evolved over the years especially in the areas of Standard setting and adoption of International Financial Reporting Standards around the globe The book basically covers introductory parts of basic financial accounting and book keeping It is good starting point for accounting students accountants corporate gurus and managers of businesses Don t forget that The more that you read the more things you will know The more that you learn the more places you ll go

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Table of Contents Answers For Mypearsonlab Accounting 202

1. Understanding the eBook Answers For Mypearsonlab Accounting 202
 - The Rise of Digital Reading Answers For Mypearsonlab Accounting 202
 - Advantages of eBooks Over Traditional Books
2. Identifying Answers For Mypearsonlab Accounting 202
 - 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 Answers For Mypearsonlab Accounting 202
 - User-Friendly Interface
4. Exploring eBook Recommendations from Answers For Mypearsonlab Accounting 202
 - Personalized Recommendations
 - Answers For Mypearsonlab Accounting 202 User Reviews and Ratings

- Answers For Mypearsonlab Accounting 202 and Bestseller Lists
- 5. Accessing Answers For Mypearsonlab Accounting 202 Free and Paid eBooks
 - Answers For Mypearsonlab Accounting 202 Public Domain eBooks
 - Answers For Mypearsonlab Accounting 202 eBook Subscription Services
 - Answers For Mypearsonlab Accounting 202 Budget-Friendly Options
- 6. Navigating Answers For Mypearsonlab Accounting 202 eBook Formats
 - ePub, PDF, MOBI, and More
 - Answers For Mypearsonlab Accounting 202 Compatibility with Devices
 - Answers For Mypearsonlab Accounting 202 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Answers For Mypearsonlab Accounting 202
 - Highlighting and Note-Taking Answers For Mypearsonlab Accounting 202
 - Interactive Elements Answers For Mypearsonlab Accounting 202
- 8. Staying Engaged with Answers For Mypearsonlab Accounting 202
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Answers For Mypearsonlab Accounting 202
- 9. Balancing eBooks and Physical Books Answers For Mypearsonlab Accounting 202
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Answers For Mypearsonlab Accounting 202
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Answers For Mypearsonlab Accounting 202
 - Setting Reading Goals Answers For Mypearsonlab Accounting 202
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Answers For Mypearsonlab Accounting 202
 - Fact-Checking eBook Content of Answers For Mypearsonlab Accounting 202
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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