

# ACCT 310 Final Exam Answers / Intermediate Accounting I

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ACCT 310 Final Exam Answers / Intermediate Accounting I

## Exercise 1

A cash flow of \$500,000 may be received by Cynthia Bennett Company in one year, two years, or three years, with probabilities of 30%, 60%, and 20%, respectively. The rate of interest on default risk-free investments is 8%.

### Required:

What is the expected present value of Cynthia Bennett' cash flow? Round your answers to the nearest whole dollar.

## Exercise 2

8. Toro, Inc. paid \$9,330 to renew its only insurance policy for three years on March 1, year 1, the effective date of the policy. At March 31, year 1, Toro's unadjusted trial balance showed a balance of \$450 for prepaid insurance and \$9,330 for insurance expense.

### Required:

What amounts should be reported for prepaid insurance and insurance expense in Toro's financial statements for the three months ended March 31, year 1? Hint: The price of the insurance premium increased in the current year.

## Exercise 3

1. If the beginning merchandise inventory was understated \$8,000 in 2014, purchases were overstated \$6,000 in 2014 and the ending merchandise inventory was overstated \$10,000 in 2015. Assume that no corrections were made during 2014 or 2015. All other items in the income statement were correct.

### Required:

- 1) What affect does this have on the cost of goods sold and net income for 2014 in dollars understated or overstated?
- 2) What affect does this have on net income and retained earnings in dollars understated or overstated for 2015?

## Exercise 4

The following information relates to Rem Corp's accounts receivable for 2015:

Accounts receivable, 1/1/15 \$ 500,000  
Credit sales for 2015 2,000,000  
Sales returns for 2015 60,000  
Accounts written off during 2015 37,000  
Collections from customers during 2015 1,500,000

# Accounting 310 Final Exam Asad Yavari

**JL Elias**



**Accounting 310 Final Exam Asad Yavari:**

This book delves into Accounting 310 Final Exam Asad Yavari. Accounting 310 Final Exam Asad Yavari is an essential topic that must be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Accounting 310 Final Exam Asad Yavari, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
  - Chapter 1: Introduction to Accounting 310 Final Exam Asad Yavari
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  - Chapter 3: Accounting 310 Final Exam Asad Yavari in Everyday Life
  - Chapter 4: Accounting 310 Final Exam Asad Yavari in Specific Contexts
  - Chapter 5: Conclusion
2. In chapter 1, this book will provide an overview of Accounting 310 Final Exam Asad Yavari. The first chapter will explore what Accounting 310 Final Exam Asad Yavari is, why Accounting 310 Final Exam Asad Yavari is vital, and how to effectively learn about Accounting 310 Final Exam Asad Yavari.
3. In chapter 2, this book will delve into the foundational concepts of Accounting 310 Final Exam Asad Yavari. This chapter will elucidate the essential principles that must be understood to grasp Accounting 310 Final Exam Asad Yavari in its entirety.
4. In chapter 3, the author will examine the practical applications of Accounting 310 Final Exam Asad Yavari in daily life. The third chapter will showcase real-world examples of how Accounting 310 Final Exam Asad Yavari can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of Accounting 310 Final Exam Asad Yavari in specific contexts. This chapter will explore how Accounting 310 Final Exam Asad Yavari is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, this book will draw a conclusion about Accounting 310 Final Exam Asad Yavari. The final chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Accounting 310 Final Exam Asad Yavari.

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