

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 - $\text{Assets} = \text{Liabilities} + \text{Equity}$

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: $\text{Liabilities} = \text{Assets} - \text{Equity}$

$\text{Liabilities} = 280,000 - 80,000 = 200,000$

Accounting Principles Answer Key

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Accounting Principles Answer Key:

Pamphlet - Dept. of the Army United States. Department of the Army, 1951 *Accounting Principles* Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2020-12-03 Accounting Principles 14th Edition provides students with a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective Through a primary review of accounting transactions integrated real world examples and a variety of practice opportunities students develop a thorough understanding of how to apply accounting principles and techniques in practice Students work through an entire program that builds their mastery of accounting concepts with an emphasis on decision making and key data analysis skills appropriate at the introductory level that keeps them engaged and better prepared to connect the classroom to the real world Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-02-28 Weygandt's Accounting Principles continues to provide students with a trusted and clear introduction to fundamental accounting concepts which has made this best selling text so popular Helping students get the most out of their accounting course by making practice simple the new edition continues to present the accounting cycle from a sole proprietor perspective whilst providing the latest IFRS integration throughout separate references to GAAP are made at the end of each chapter for courses where needed To maximise student achievement a plethora of additional teaching and learning resources will be available including self tests exercises templates videos and more Using metric units and companies with a more global feel this new text is ideal for courses across the world *Fundamental Accounting Principles* WILD, 2017-09-11 Fundamental Accounting Principles *EMRS PGT Commerce Accountancy Volume 1* Dheeraj Kumar Singh, **PGT Commerce - Unit 4 : Advance & Miscellaneous Accounting (2025 Edition) - Self Study Series Book** Dheeraj Kumar Singh, The book is specially written for PGT Commerce examinations like DSSSB PGT Commerce Examination NVS PGT Commerce Examination UP TGT Commerce Examination H TET Commerce Examination Bihar STET Commerce Examination BPSC School Teacher Examination Other State Level Teacher's Examination The book is specially written for PGT Commerce examinations like KVS NVS DSSSB HTET other state level teaching examinations The book is an attempt to clarify the theoretical concept and provide practical problem solving aptitude to crack the objective type examinations In this book there is a chapter wise segregation of the exam questions *PGT Commerce Chapter-wise Question Bank - Unit 4: Advance & Miscellaneous Accounting* Dheeraj K. Singh, **Bihar Board Accountancy Class 11 Based on NCERT Guidelines** Dr. S. K. Singh, Shailesh Chauhan, 2023-04-30 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Sources Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 10 A Accounting For Goods and Services Tax GST 11 Ledger 12 Special Purpose Subsidiary

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