

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 Midterm Exam And Answer

**Roger H. Hermanson, James Don
Edwards**



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Accounting Principles Roger H. Hermanson, James Don Edwards, 1991-10 Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants. The new edition has been updated with the latest IFRS IASB standards. Additional coverage is included on foreign currency translation and LCM. More discussions focus on risk management as a result of the financial crisis. The examples also emphasize current examples in order to help accountants make the connection to their everyday lives. Advances in Accounting Education Dorothy Feldmann, Timothy J. Rupert, 2013-07-25 Topics included in Volume 14 are ways to increase student interest in the accounting major challenges and implications associated with integrating transfer students into accounting programs, techniques for improving performance in intermediate accounting classes, exercises for incorporating divergent and evolving standards in the audit class. **Detailed Accounting Principles for Partnership & Corp'2001** S. Ebusca, 2001 *Communicating in Business* F. Stanford Wayne, David P. Dauwalder, 1994 Focuses on the decision making business action purposes of communication and how to shape communication and action using modern business tools. **Advances in Accounting Education** Thomas G. Calderon, 2020-10-05 AAE publishes empirical and non empirical research in Accounting Education. Volume 24 addresses five key themes: 1 research on student attitudes and behaviour, 2 cases and pedagogical approaches in tax, 3 financial reporting and introductory accounting, 4 research about the CPA exam and 5 international perspectives. *ICONSEIR 2022 Y* Yusnadi, Nani Barorah, Try Wahyu Purnomo, S. Sriadhi, 2023-06-23 The 4th International Conference on Science Education in Industrial Revolution 4.0. *ICONSEIR 4.0* is a forum of scientists, academics, researchers, teachers and observers of education and students of post graduate who care of education. This event was held by the Faculty of Education Universitas Negeri Medan Indonesia on November 24th 2022. *Accounting* Charles Warren, Warren, Fess, Dr Carl S. Warren, Philip E. Fess, James Reeve, 1995 Handbook of Research on Accounting and Financial Studies Farinha, Luís, Cruz, Ana Baltazar, Sebastião, João Renato, 2020-03-06 The competitive nature of organizations in today's globalized world has led to the development of various approaches to increasing profitability and maintaining an advantage over rival companies. As technology continues to be integrated into business practices, specifically in the area of accounting and finance, professionals and educators need to be prepared for advancing economic techniques and they need to maintain a high level of financial literacy. The Handbook of Research on Accounting and Financial Studies is a pivotal reference source that provides vital research on advanced knowledge and emerging business practices and teaching dynamics in the fields of accounting and finance. While highlighting topics such as cost-benefit analysis, risk management and corporate governance, this publication explores new initiatives in entrepreneurship and performance management. This book is ideally designed for business managers, consultants, entrepreneurs, auditors, tax practitioners, economists, accountants, academicians, researchers and students seeking current

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