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

Accounting Randall Further Exam Answers

Yijin Wang

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Congressional Record ,1875

.1895

To Improve Examination and Supervision of Insured Banks United States. Congress. House. Committee on Banking and Currency, 1968 Considers H R 16064 to amend the Federal Deposit Insurance Act to permit GAO access to FDIC Federal Reserve Board and Comptroller of the Currency bank examination reports and records for the purposes of evaluating their policies and administration of banking regulations Focuses on the confidentiality of the relationship between bank examiners bankers and right to privacy of bank customers Includes H Doc 81 280 Report on Audit of Federal Deposit Insurance Corporation for FY48 July 27 1948 p 183 240 and H Doc 89 397 Report of Audit of Federal Deposit Insurance Corporation To Improve Examination and Supervision of Insured Banks United Year Ended June 30 1964 Mar 1 1966 p 241 304 States. Congress. House. Banking and Currency Committee, 1968 Reports of Committees United States. Congress. House, United States of America V. Randall ,1947 Hearings United States. Congress. House. Committee on Banking and Currency, 1966 **Management Accounting** ,1996 To Amend the Bank Merger Act of 1960 United States. Congress. House. Committee on Banking and Currency. Subcommittee on Domestic Finance, 1966 The Accountant

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