
INTERMEDIATE ACCOUNTING: CHAPTER 4

QUESTIONS WITH ANSWERS UPDATED

2024-2025

Income Statement ANS -

The income statement is the report that measures the success of company operations for a given period of time. (It is also often called the statement of income or statement of earnings.) The business and investment community uses the income statement to determine profitability, investment value, and creditworthiness. It provides investors and creditors with information that helps them predict the amounts, timing, and uncertainty of future cash flows.

Usefulness of the Income Statement ANS -

The income statement helps users of financial statements predict future cash flows in a number of ways. For example, investors and creditors use the income statement information to:

1. Evaluate the Past Performance of the Company
2. Provide a Basis for Predicting Future Performance.
3. Help Assess the Risk or Uncertainty of Achieving Future Cash Flows.

Limitations of the Income Statement ANS -

Because net income is an estimate and reflects a number of assumptions, income statement users need to be aware of certain limitations associated with its information. Some of these limitations include:

1. Companies Omit Items From the Income Statement That They Cannot Measure Reliably.
2. Income Numbers Are Affected By the Accounting Methods Employed.
3. Income Measurement Involves Judgment.

Earnings management ANS - Earnings management -

The planned timing of revenues, expenses, gains, and losses to smooth out bumps in earnings.

Quality of earnings ANS - Quality of earnings -

the extent to which earnings is useful to investors and creditors in making resource allocation decisions, generally in terms of predicting future earnings and cash flows. Thus, higher-quality earnings exhibit higher levels of relevance and faithful representation. Earnings of high quality boost investors' confidence in the financial statements. Earnings management negatively affects the quality of

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