

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

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effective use of accounting information **Fundamental Accounting Principles** William W. Pyle,1980 **Accounting Principles** Frederick Cleveland Russell,Frederick Harold Hurdman,1923 *Accounting Principles, Parts 1 and 2, Study Guide* Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,Barbara Trenholm,2004-03-09 The Navigator is a learning system designed to guide students through each chapter and consists of a series of checklists tied to the chapter s study aids text features and study skills A Learning Styles Model is introduced in the preface and incorporated throughout the book to enable students with different learning approaches to better understand the material Feature Stories are brief stories of real Canadian companies that relate the chapter information to the real world and are discussed further throughout the chapter Chapter Previews at the beginning of each chapter feature a paragraph linking the opening vignette to chapter material A visual outline of the topics and subtopics of the chapter is also presented to provide students with a chapter roadmap The text has been thoroughly reviewed by an instructor of English as a Second Language in manuscript stage to ensure that Accounting Principles provides an unprecedented level of clarity and readability to all readers Accounting Equation Analyses appear in the margins next to key journal entries They help your students understand the impact of accounting transactions and cash flow on the financial statements Stepped out pedagogy breaks down complex topics making the material more manageable for students Some examples of this pedagogy are Concepts for Review Concepts learned in previous chapters that are essential in order to understand the topics about to be covered are listed at the start of each chapter with pages references Before You Go On These Review it and Do It sections ensure that students understand what has just been covered before progressing further into the chapter *Accounting Principles, Part 3 , Study Guide* Carole Reid Clyne,Barbara Trenholm,2008-01-16 **Financial Portion of Accounting Principles, Chapters 1-20** Jerry J. Weygandt,Donald E. Kieso,Walter G. Kell,1991-01-02 **Accounting principles** Philip E. Fess,Carl S. Warren,1984 The McGraw-Hill 36-hour Accounting Course Robert L. Dixon,1976 **Telecourse Guide for Accounting in Action for Use with Fundamental Accounting Principles, Volume 2 Chapters 12-25** Kermit D. Larson,John J. Wild,Barbara Chiappetta,Larson Kermit,Wild John,Chiappetta Barbara,2004-03 *Foundations of Psychological Testing* Leslie A. Miller,Robert L. Lovler,2018-12-20 *Foundations of Psychological Testing A Practical Approach* by Leslie A Miller and Robert L Lovler presents a clear introduction to the basics of psychological testing as well as psychometrics and statistics Aligned with the 2014 Standards for Educational and Psychological Testing this practical book includes discussion of foundational concepts and issues using real life examples and situations that students will easily recognize relate to and find interesting A variety of pedagogical tools furthers the conceptual understanding needed for effective use of tests and test scores The Sixth Edition includes updated references and examples new In Greater Depth boxes for deeper coverage of complex topics and a streamlined organization for enhanced readability Telecourse Guide for Accounting in Action for Use with Fundamental Accounting Principles, Volume 1 Chapters 1-12 Kermit D. Larson,John J. Wild,Barbara Chiappetta,2004-01-16

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