

# 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

# Principles Of Accounting Exam Questions And Answers

**Nicholson Institute of Cost  
Accounting, Chicago**



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**Wiley CPA Exam Review 2010, Financial Accounting and Reporting** Patrick R. Delaney, O. Ray

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products are listed on the site [Financial Accounting](#) Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them *Problem Solving Survival Guide t/a Financial Accounting* Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2010-08-09 This study guide is a powerful tool for in classroom use and for preparing for exams Each chapter of the guide includes study objectives a chapter review consisting of 20 30 key points and a demonstration problem linked to study objectives in the textbook True false multiple choice and matching questions in it provide additional practice opportunities Solutions to the exercises are detailed and therefore provide substantial feedback [Competency-Based Accounting Education, Training, and Certification](#) Alfred Borgonovo, Brian Friedrich, Michael Wells, 2019-06-06 This guide is designed to assist all those who are responsible for providing or overseeing formal education or practical experience that forms part of the initial professional development of aspiring professional accountants or the continuing professional development of professional accountants It is particularly relevant to professional accountancy organizations It is also intended for policy makers and regulators who determine which organizations are licensed to certify professional accountants and related specializations for example audit professionals The purpose of the guide is to increase understanding of the gap between the current skills of many accountants in some regions and the skills that are relevant in increasingly digitized and globalized economies convey the essential features of Competency Based Accounting Education Training and Certification CBAETC provide a common reference framework for organizations pursuing CBAETC and the consultants working with them assist countries in developing in country plans and implementing in country processes that produce accountants with higher order skills relevant to their economy s rapidly evolving needs and improve financial reporting auditing and regulation This guide complements and builds on International Education Standards IES of the International Accounting Education Standards Board IAESB *Journal of Accountancy*, 1926 **Examination Questions and Answers on Accounting Principles** Harry Simons, 1940 *Standard Basic Course* Nicholson Institute of Cost Accounting, Chicago, 1920 **CPA Examination Review: Problems and solutions** Irvin N. Gleim, 1978 **Financial Accounting** Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2010-10-25 This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively The sixth edition offers new discussions on IFRS including new codification numbers examples of IFRS financial statements and additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added

Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together

**Massachusetts Certified Public Accountant Examination, Questions with Answers** Harry Clark Bentley,1927 *Complete Accounting Course* David Himmelblau,1926 [Accountancy Problems with Solutions](#) Leo Greendlinger,1911 [The Accounting Quiz-answerer ...](#) Théodore Koehler,Theodora Koehler,1923 **One Thousand Useful Books** American Library Association,Detroit Public Library,1930 [Accountants' Index](#) American Institute of Certified Public Accountants,1928 **The Accounting Review** William Andrew Paton,1926 Includes section Reviews

*Managerial Accounting* Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2009-10-19 Many corporate managers struggle to see the relevance of accounting in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems

*Training for Accountancy ...* Northwestern University (Evanston, Ill.). School of Commerce,1925

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