

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

Rachel Sandford



Principles Of Accounting Exam Questions And Answers:

Reviewing **Principles Of Accounting Exam Questions And Answers**: Unlocking the Spellbinding Force of Linguistics

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Table of Contents Principles Of Accounting Exam Questions And Answers

1. Understanding the eBook Principles Of Accounting Exam Questions And Answers
 - The Rise of Digital Reading Principles Of Accounting Exam Questions And Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Principles Of Accounting Exam Questions And Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Principles Of Accounting Exam Questions And Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Principles Of Accounting Exam Questions And Answers
 - Personalized Recommendations
 - Principles Of Accounting Exam Questions And Answers User Reviews and Ratings
 - Principles Of Accounting Exam Questions And Answers and Bestseller Lists

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 - Highlighting and Note-Taking Principles Of Accounting Exam Questions And Answers
 - Interactive Elements Principles Of Accounting Exam Questions And Answers
8. Staying Engaged with Principles Of Accounting Exam Questions And Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Principles Of Accounting Exam Questions And Answers
9. Balancing eBooks and Physical Books Principles Of Accounting Exam Questions And Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Principles Of Accounting Exam Questions And Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Principles Of Accounting Exam Questions And Answers
 - Setting Reading Goals Principles Of Accounting Exam Questions And Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Principles Of Accounting Exam Questions And Answers
 - Fact-Checking eBook Content of Principles Of Accounting Exam Questions And Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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