

Sample Test for Financial Accounting

Multiple Choice

Identify the letter of the choice that best completes the statement or answers the question.

- _____ 1. In the annual report, where would a financial statement reader find out if the company's financial statements give a fair depiction of its financial position and operating results?
- Notes to the financial statements
 - Management discussion and analysis section
 - Balance sheet
 - Auditor's report
 - None of the options listed
- _____ 2. Which accounting assumption assumes that an enterprise will continue in operation long enough to carry out its existing objectives and commitments?
- Monetary unit assumption
 - Economic entity assumption
 - Time period assumption
 - Going concern assumption
 - None of the options listed

Johnny's Car Repair Shop started the year with total assets of \$60,000 and total liabilities of \$40,000. During the year the business recorded \$100,000 in car repair revenues, \$55,000 in expenses, and dividends of \$10,000.

- _____ 3. The net income reported by Johnny's Car Repair Shop for the year was
- \$35,000.
 - \$45,000.
 - \$20,000.
 - \$90,000.
 - none of the options listed
- _____ 4. The purchase of an office building by issuing long-term notes payable should be reported as a
- cash outflow in the financing section of the statement of cash flows.
 - cash outflow in the investing section of the statement of cash flows.
 - cash outflow in the operating section of the statement of cash flows.
 - noncash investing and financing activity.
 - none of the options listed
- _____ 5. If beginning capital was \$25,000, ending capital is \$37,000, and the owner's withdrawals were \$23,000, the amount of net income or net loss for the period was:
- net loss of \$35,000
 - net income of \$35,000
 - net income of \$14,000
 - net loss of \$14,000
 - none of the options listed
- _____ 6. The deferred income tax liability:
- Represents income tax payments that are deferred until future years because of temporary differences between GAAP rules and tax accounting rules.
 - Is a contingent liability.

Financial Accounting Quiz Questions And Answers

Michal Rosen-Zvi



Financial Accounting Quiz Questions And Answers:

Financial Accounting Quiz Questions And Answers Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the ability of words has become more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such is the essence of the book **Financial Accounting Quiz Questions And Answers**, a literary masterpiece that delves deep to the significance of words and their impact on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book's key themes, examine its writing style, and analyze its overall effect on readers.

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