

## 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

**Michael Seilmaier**



## **Financial Accounting Quiz Questions And Answers:**

The Top Books of the Year Financial Accounting Quiz Questions And Answers The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have enthralled audiences this year. Financial Accounting Quiz Questions And Answers : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reid's "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reid's compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Financial Accounting Quiz Questions And Answers : Delia Owens' "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and gripping novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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