

FINANCIAL ACCOUNTING FINAL EXAMINATION

Sample Exam for Practice Only

Time: 3 hours

Question 1 (40 marks) (72 minutes)

Each question is worth 2 marks.

1. The journal entry to record a return of merchandise purchased on account under a periodic inventory system would credit
 - a. Accounts payable
 - b. Purchase returns and allowances
 - c. Sales
 - d. Merchandise inventory
2. Under the accrual basis of accounting
 - a. Cash must be received before revenue is recognized.
 - b. Net earnings are calculated by matching cash outflows against cash inflows.
 - c. Events that change a company's financial statements are recognized in the period they occur rather than in the period in which cash is paid or received.
 - d. The ledger accounts must be adjusted to reflect a cash basis of accounting before financial statements are prepared under generally accepted accounting principles.
3. If a company fails to record estimated bad debts expense
 - a. Net realizable value is understated
 - b. Expenses are understated
 - c. Revenues are understated
 - d. Receivables are understated
4. If the amount of bad debts expense is understated at year end,
 - a. Earnings will be understated.
 - b. Shareholders' Equity will be understated.
 - c. Allowance for Doubtful Accounts will be overstated.
 - d. Net Accounts Receivable will be overstated.
5. Equipment was purchased on January 1 for \$30,000 with an estimated salvage value of \$6,000 at the end of its useful life. The current year's Amortization Expense is \$3,000 calculated on the straight-line basis and the balance of the Accumulated Amortization account at the end of the year is \$15,000. The remaining useful life of the equipment is
 - a. 10 years.
 - b. 8 years.
 - c. 5 years.
 - d. 3 years.

Accounting 1 Final Exam Sample

Jiyuan Zhang



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Advances in Accounting Education Dorothy Feldmann, Timothy J. Rupert, 2012-09-03 *Advances in Accounting Education* is a refereed academic research annual that aims to help meet the needs of faculty members who are interested in ways to improve accounting classroom instruction at college and university levels. It publishes thoughtful well-developed articles that are readable, relevant, and reliable. **United States Air Force Academy** United States Air Force Academy, ECEL 2021

20th European Conference on e-Learning Prof. Dr.-Ing. Carsten Busch, Prof. Dr. Tilo Wendler, Martin Steinicke, 2021-10-28

Annual Catalog - United States Air Force Academy United States Air Force Academy, 1971 Annual Catalogue United States Air Force Academy, 1982 **Banking's Final Exam** Morris Goldstein, 2017-05-30

Spurred by the success of the first stress test of US banks toward the end of the global economic crisis in 2009, stress testing of large financial institutions has become the cornerstone of banking supervision worldwide. The aim of the tests is to determine which banks are adequately capitalized under severe economic shocks and to order corrective measures for those that are vulnerable. In *Banking's Final Exam*, one of the world's leading experts on banking regulation concludes that the tests administered on both sides of the Atlantic suffer from fundamental weaknesses leading to a false sense of reassurance about the safety and soundness of the banking system. Some weaknesses can be corrected within the existing bank capital regime, but others will require bold reforms including higher minimum capital requirements for the largest and most systemically important banks. The banking industry is likely to resist these reforms, but this book explains why their objections do not hold water. *Income Tax*

Regulations, Final and Proposed Under Internal Revenue Code Commerce Clearing House, 1991 Universities Handbook, 2010 **Basic Business Statistics: Concepts and Applications** Mark Berenson, David Levine, Kathryn A. Szabat, Timothy C. Krehbiel, 2012-08-24

Student-friendly stats. Berenson's fresh conversational writing style and streamlined design helps students with their comprehension of the concepts and creates a thoroughly readable learning experience. *Basic Business Statistics* emphasises the use of statistics to analyse and interpret data and assumes that computer software is an integral part of this analysis. Berenson's real-world business focus takes students beyond the pure theory by relating statistical concepts to functional areas of business with real people working in real business environments using statistics to tackle real business challenges. **Pratiyogita Darpan**, 2009-08

Pratiyogita Darpan monthly magazine is India's largest read. General Knowledge and Current Affairs Magazine. *Pratiyogita Darpan* English monthly magazine is known for quality content on General Knowledge and Current Affairs. Topics ranging from national and international news, issues, personality development, interviews of examination toppers, articles, write-ups on topics like career, economy, history, public administration, geography, polity, social environment, scientific, legal, etc. Solved papers of various examinations, Essay and debate contest, Quiz and knowledge testing features are covered every month in this magazine.

Accounting 1 Final Exam Sample 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 capability to inspire, provoke, and ignite change. Such may be the essence of the book **Accounting 1 Final Exam Sample**, a literary masterpiece that delves deep into the significance of words and their effect on our lives. Written 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 will explore the book's key themes, examine its writing style, and analyze its overall effect on readers.

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input what is the marginal product mp when $x = 8$ if a production function is given by the equation $q = 12x^{1/2} - 10x^2 + x^3$ where q output and x input calculate the equations for average product

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