

R/E
1,000

Div Pay
1,000

1) Which of the following changes describes the declaration of \$1,000 in cash dividends payable next month?

- a. Assets and owners' equity increase by \$1,000
- b. Assets and owners' equity decrease by \$1,000
- c. Liabilities increase and owners' equity increases by \$1,000
- ☒ d. Liabilities increase and owners' equity decrease by \$1,000
- e. No changes in total assets, liabilities, or owners' equity

2) An example of a cash equivalent is:

- a. Accounts receivable
- ☒ b. Certificates of deposit
- c. Compensating balance
- d. Notes receivable
- e. Stock certificates

3) On July 10, Ali Company made a \$10,000 credit sale under the terms 3/10, n/30. If Ali receives full payment of the account on July 19, the amount of cash received is

- ☒ a. \$9,700.
 - b. \$9,800.
 - c. \$10,000.
 - d. \$10,300.
- Handwritten calculation:*

$$10,000 - 300 = 9,700$$

$$\text{Discount} = \frac{10,000 \times 3\%}{100} = 300$$

Sam's Town had net income for 20x4 before tax and depreciation of \$1,000,000. The corporate tax rate is 30%. Sam's has \$800,000 in fixed assets. Assume that the fixed assets are depreciated using the straight line method for reporting purposes over 8 years with no salvage value. All of the property is 5 year property for tax (MACRS) purposes. The five year percentages are 20.00, 32.00, 19.20, 11.52, 11.52, 5.76. The equipment was all purchased at the beginning of 20x3. Assume this is the company's second year of operation and has no fixed assets other than the \$800,000 which the company purchased on the day it opened.

4) How much is the debit to tax expense for 20x4?

- A. \$ 240,000
- B. \$ 300,000
- C. \$ 46,800
- ☒ D. \$ 270,000
- E. \$ Some other number

Handwritten calculations:

1,000,000	1,000,000
<u><100,000></u>	<u><256,000></u>
900,000	744,000
270,000	223,200
	46,800

Accounting 101 Workbook Answers

Richard Bailey



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Naval Training Bulletin, 1946 *Epidemiology and Biostatistics* Bryan Kestenbaum, 2018-10-12 This workbook is designed to teach the major fundamental concepts in Epidemiology Biostatistics and clinical research design alongside the textbook Epidemiology and Biostatistics 2nd Edition It is written in concise and organized fashion with many examples to illustrate the concepts deriving from a collection of written materials created to teach Epidemiology and Biostatistics to medical students The major differences from related titles include a story based approach toward teaching the material relative brevity while maintaining focus on key concepts and taking the perspective of first time learners avoiding and or clearly defining jargon using clear common sense language It features a variety of questions long short and multiple choice questions The workbook is made to provide students with the tools necessary to form their own informed conclusions from the clinical research literature

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PC Mag, 1988-09-13 PCMag.com is a leading authority on technology delivering Labs based independent reviews of the latest products and services Our expert industry analysis and practical solutions help you make better buying decisions and get more from technology

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