

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 - $\text{Assets} = \text{Liabilities} + \text{Equity}$

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: $\text{Liabilities} = \text{Assets} - \text{Equity}$

$\text{Liabilities} = 280,000 - 80,000 = 200,000$

Accounting Principles Midterm Exam And Answer

S. Ebusca



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Hermanson, James Don Edwards, 1991-10 **Advances in Accounting Education** Thomas G. Calderon, 2020-10-05 AAE publishes empirical and non-empirical research in Accounting Education. Volume 24 addresses five key themes: 1. research on student attitudes and behaviour; 2. cases and pedagogical approaches in tax; 3. financial reporting and introductory accounting; 4. research about the CPA exam; and 5. international perspectives. Detailed Accounting Principles for Partnership & Corp' 2001 S. Ebusca, 2001

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Sriadhi, 2023-06-23 The 4th International Conference on Science Education in Industrial Revolution 4.0. ICONSEIR 4.0 is a forum of scientists, academics, researchers, teachers, and observers of education and students of post-graduate who care of education. This event was held by the Faculty of Education Universitas Negeri Medan Indonesia on November 24th 2022.

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