

Major Field Test Business Study Set with complete solutions

Balance Sheet - Answer -Attempts to describe the financial condition of the firm at a point in time.

Includes: Assets, Liabilities, & Equity - "net assets" what remains after deducting liabilities from assets..

Income Statement - Answer -Presents the results of the operations of an entity over a period of time.

Includes: Revenues, Expenses, Income, Gains & Losses

Statement of Equity or Statement of Retained Earnings (Capital) - Answer -Bridges the gap between the income statement and the balance sheet.

Arrangement depends on type of organization:

Proprietorship: Statement of Owners Equity

Partnership: Statement of Partners Equity

Corporation: Statement of Stockholders Equity

In addition, it contains: Investments by Owners and Distribution to owners

Statement of Cash Flows - Answer -Provides information about a company's cash receipts and cash payments during a specific period of time.

Includes all 10 elements of financial statements: assets, liabilities, equity, net income, income, gains, losses, Statement of "X" Equity, Investments by Owners, Distributions to Owners.

Cash Basis Accounting - Answer -Revenue is recognized in the accounting period in which the associated cash is received and Expenses are recognized in the accounting period that the cash is paid.

Accrual Basis Accounting - Answer -Revenue is recognized in the accounting period in which the revenue is earned, regardless of when the associated revenue is received. (Recorded when the sale is made, not when it is paid for.)

Business Major Field Test Study Guide

Thomas Griffiths



Business Major Field Test Study Guide:

The Top Books of the Year Business Major Field Test Study Guide The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the captivating narratives that have enthralled audiences this year. Business Major Field Test Study Guide : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "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. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Business Major Field Test Study Guide : Delia Owens "Where the Crawdads Sing" This captivating 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 engaging 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 thrilling novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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