

Practice Final 202

Covers Chapters 13 - 15

Problem - I — Multiple Choice (20 points)

Circle the one best answer.

1. Companies purchase investments in debt or stock securities for all of the following reasons except:
 - a. earn investment income.
 - b. strategic reasons.
 - c. excess cash on hand.
 - d. increase cash on hand.
2. The best way to study the relationship of the components of financial statements is to prepare
 - a. common size statements.
 - b. a trend analysis.
 - c. profitability analysis.
 - d. ratio analysis.
3. In performing a vertical analysis, the base for prepaid expenses is
 - a. total current assets.
 - b. total assets.
 - c. total liabilities.
 - d. prepaid expenses in a previous year.
4. Quine Company had credit sales of \$600,000. The beginning accounts receivable balance was \$80,000 and the ending accounts receivable balance was \$60,000. Cash collections from customers were
 - a. \$680,000.
 - b. \$620,000.
 - c. \$600,000.
 - d. \$580,000.
5. Harbor Company reported net income of \$30,000 for the year ended December 31, 2006. During the year, inventories decreased by \$7,000, accounts payable decreased by \$8,000, depreciation expense was \$10,000 and a gain on disposal of equipment of \$4,500 was recorded. Net cash provided by operations in 2006 using the *indirect method* was
 - a. \$59,500.
 - b. \$20,500.
 - c. \$48,500.
 - d. \$34,500.
6. On January 1, 2006, Franklinton Company sold bonds with a cost of \$55,000 for \$60,000. The annual interest payment on the bond had been received on December 31, 2005. The entry to record the sale of the bonds will include:
 - a. a credit to Cash.
 - b. a credit to Interest Receivable.
 - c. a credit to Debt Investments.
 - d. a debit to Loss on the Sale of Debt Investments.

Accounting 202 Final Exam Answers

Dr Chandresh Agrawal



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