

# Principles of Accounting Exam 1 || Questions & Answers (Graded A+)

Angelo State 2301 Exam 1 Accounting Principles 11 edition Weygandt Kimmel Kieso

**Financial Accounting - ANSWER** - the system of processing financial data for a company with the purpose of producing a set of financial statements which investors and creditors can use to make financial decisions.

**Financial Statements - ANSWER** - relatively short reports that disclose information about various aspects of a company (including the balance sheet, income statement, cash flow statement and statement of retained earnings)

**Balance Sheet (include purpose in definition) - ANSWER** - a report which portrays the financial position of a company as of a particular point in time by listing both all of a company's assets and liabilities at a particular point in time and showing the difference between the two as owners' equity.  
Step 7: Classify!

**Asset - ANSWER** - anything of value owned by a company.

**Liability - ANSWER** - any obligation of a company to either pay out assets or perform services in the future.

**Owners' Equity - ANSWER** - residual ownership of a company's assets (that is, after factoring out the company's liabilities)

B/S: common stock  
residual earnings

**Income Statement (include purpose in definition) - ANSWER** - a report which measures a company's performance over a specified period of time.  
Step 7: Enhance predictive capacity!

**Accrual Accounting - ANSWER** - the method chosen in financial accounting by which a company's performance is measured by first recognizing revenue for the value of goods sold or services performed followed by matching against the revenues all of the costs incurred in producing the revenues.

**Revenue - ANSWER** - the value of goods sold or services performed during a given time period.

**Expense - ANSWER** - the cost of goods sold or services performed during a given time period.

# Exam Questions For Accounting And Principles

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**Examination Questions and Answers on Accounting Principles** Harry Simons,1940 Massachusetts Certified Public Accountant Examination, Questions with Answers Harry Clark Bentley,1927 *Accounting Systems, Principles and Problems of Installation* George Edward Bennett,1926 *1001 Questions & Answers to Help You Prepare for the CDP Exam* Kenniston W. Lord,Allan M. Bloom,1977

*CORPORATE FINANCIAL REPORTING AND ANALYSIS, SECOND EDITION* Bhattacharyya, Asish K.,2019-05-01 The book provides an insight into the concepts pertaining to financial accounting in the most simplified way With clear and concise presentation and systematic discussion of the concepts the text helps in developing the basic understanding of corporate financial reporting It explicates the accounting principles and methods stipulated in Ind AS without going into too much detail to make the book useful to the students without previous accounting knowledge Primarily the book is intended as first

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