

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 - Assets = Liabilities + 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: Liabilities = Assets - Equity
Liabilities = 280,000 - 80,000 = 200,000

Accounting Principles Chapter Answer Test

VM Jensen



Accounting Principles Chapter Answer Test:

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Table of Contents Accounting Principles Chapter Answer Test

1. Understanding the eBook Accounting Principles Chapter Answer Test
 - The Rise of Digital Reading Accounting Principles Chapter Answer Test
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Principles Chapter Answer Test
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Principles Chapter Answer Test
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Principles Chapter Answer Test
 - Personalized Recommendations
 - Accounting Principles Chapter Answer Test User Reviews and Ratings
 - Accounting Principles Chapter Answer Test and Bestseller Lists
5. Accessing Accounting Principles Chapter Answer Test Free and Paid eBooks

- Accounting Principles Chapter Answer Test Public Domain eBooks
 - Accounting Principles Chapter Answer Test eBook Subscription Services
 - Accounting Principles Chapter Answer Test Budget-Friendly Options
6. Navigating Accounting Principles Chapter Answer Test eBook Formats
- ePub, PDF, MOBI, and More
 - Accounting Principles Chapter Answer Test Compatibility with Devices
 - Accounting Principles Chapter Answer Test Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Accounting Principles Chapter Answer Test
 - Highlighting and Note-Taking Accounting Principles Chapter Answer Test
 - Interactive Elements Accounting Principles Chapter Answer Test
8. Staying Engaged with Accounting Principles Chapter Answer Test
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Principles Chapter Answer Test
9. Balancing eBooks and Physical Books Accounting Principles Chapter Answer Test
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Principles Chapter Answer Test
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Principles Chapter Answer Test
- Setting Reading Goals Accounting Principles Chapter Answer Test
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Principles Chapter Answer Test
- Fact-Checking eBook Content of Accounting Principles Chapter Answer Test
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development

- Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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