

# Financial Accounting Exercises

## Exercises

### Depreciation Case Study

#### Calculations:

##### Straight line

- =  $\$15\,000 - \$3\,000 = \$12\,000 / 6 \text{ years} = \$2\,000 \times 9/12 = \$1\,500$

In this first calculation the asset has only been in the possession of the business for 9 months and this has to be factored into the calculation.

- =  $\$15\,000 - \$3\,000 = \$12\,000 / 6 \text{ years} = \$2\,000$

##### Diminishing balance

- =  $\$15\,000 \times .25 \times 9/12 = \$2\,813$
- =  $\$15\,000 - \$2\,813 = \$12\,187 \times .25 = \$3\,047$

**Note:** It is unlikely that you will have irregular figures as per the diminishing balance calculations above.

You may be asked why the amount of depreciation for diminishing balance is greater in the second year than in the first. The answer is that in the first year the business only had the asset for 9 months of that time.

You will note that the straight line method takes into account residual value whilst the diminishing balance method ignores that amount for purposes of calculation.

#### Straight line

##### General journal

30.6.2002	Depreciation of Pizza Oven	1 500	
	Accumulated depreciation of Pizza Oven		1 500
	<b>Pizza Oven depreciated at straight line for 6 years.</b>		
	Profit and Loss account	1 500	
	Depreciation of Pizza Oven		1 500
	<b>Depreciation posted to Profit and Loss account.</b>		

It is important to include the name of the asset in the title - should a student simply use the term 'depreciation, there would be a one mark deduction.



# Financial Accounting Exercises And Answers

**Irvin N. Gleim**



## **Financial Accounting Exercises And Answers:**

**Financial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them [Solution to Practical Problems in Financial Accounting \(B.Com.\)](#) Dr. A. Karim, 2024-01-19 [Financial Accounting Exercises and Discussion Topics](#) Tom Keith Cowan, James Archibald Valentine, 1979 **Accounting** Kenneth W. Boyd, Kate Mooney, 2015-04-13 Get up to speed quickly review and practice major concepts in accounting Whether you re looking to improve your classroom experience or simply become more familiar with accounting concepts 1 001 Accounting Practice Problems For Dummies is the hands on tool you need to get a step ahead The book s practice questions and review content go hand in hand with the content offered in Accounting For Dummies ensuring that you have a working knowledge of the most important concepts and skills in accounting This practical resource gives you access to tons of helpful online content including practice problems in multiple choice format and customizable practice sets for self directed study all available on the go through your smartphone laptop or tablet Practice problems are categorized as easy medium or hard so you can build your knowledge at your own pace A perfect companion for anyone looking to increase their accounting skills this book has the added benefit of offering review and practice useful for individuals looking to pass their accounting courses and lay the groundwork for an accounting career Filled with practice questions review content tips and explanations for anyone interested in accounting principles Includes tons of online practice content such as multiple choice questions and customizable practice sets all available with purchase of the book Ideal for individuals looking to pass an accounting class or start a career in accounting Serves as an excellent companion resource to Accounting For Dummies Packed with endless practice opportunities 1 001 Accounting Practice Problems For Dummies has everything you need to jumpstart your journey into accounting and financial documentation [Questions, Exercises, Problems, and Cases to Accompany Financial Accounting](#) Rick Antle, Stanley J. Garstka, 2001-09 Developed to give readers a thorough understanding of financial statement analysis FINANCIAL ACCOUNTING by Rick Antle and Stan Garstka allows one to see how financial statements are developed and their eventual use by business managers **First Steps in SAP Financial Accounting (FI)** Ann Cacciottoli, [Solutions Manual to Accompany Financial Accounting](#) Clyde P. Stickney, 1994 [EBOOK: Financial Accounting and Reporting: An International Approach](#) Anne Marie Ward, Craig Deegan, 2013-03-16 Financial Accounting and Reporting An International Approach is an adaptation of McGraw

Hill Australia's bestselling financial accounting text Australian Financial Accounting by Craig Deegan authored by Anne Marie Ward of Ulster University Set within an international context with a solid grounding in IAS/IFRS the book provides students with a detailed grasp of reporting requirements in an accessible and engaging manner Up to date throughout and complete in theoretical and practical coverage the book successfully communicates the detail necessary to understand challenge and critically evaluate financial reporting The result gives students a strong foundation for current study and their future professional lives

**Solutions to Problems and Answers to Questions in Principles of Accounting** Harry Anson Finney, 1923

Schaum's Outline of Financial Accounting 2 Ed. Jae Shim, Joel G. Siegel, 1999-07-09 Tough Test Questions Missed Lectures Not Enough Time Fortunately for you there's Schaum's Outlines More than 40 million students have trusted Schaum's to help them succeed in the classroom and on exams Schaum's is the key to faster learning and higher grades in every subject Each Outline presents all the essential course information in an easy to follow topic by topic format You also get hundreds of examples solved problems and practice exercises to test your skills This Schaum's Outline gives you Practice problems with full explanations that reinforce knowledge Coverage of the most up to date developments in your course field In depth review of practices and applications Fully compatible with your classroom text Schaum's highlights all the important facts you need to know Use Schaum's to shorten your study time and get your best test scores Schaum's Outlines Problem Solved

CIMA Official Exam Practice Kit Financial Management Jo Watkins, 2009-07-29 HELPING YOU PREPARE WITH CONFIDENCE AVOID PITFALLS AND PASS FIRST TIME CIMA's Exam Practice Kits contain a wealth of practice exam questions and answers focusing purely on applying what has been learned to pass the exam Fully updated to meet the demands of the new 2010 syllabus the range of questions covers every aspect of the course to prepare you for any exam scenario Each solution provides an in depth analysis of the correct answer to give a full understanding of the assessments and valuable insight on how to score top marks The only exam practice kits to be officially endorsed by CIMA Written by leading CIMA examiners markers and tutors a source you can trust Maps to CIMA's Learning Systems and CIMA's Learning Outcomes to enable you to study efficiently Exam level questions with type and weightings matching the format of the exam Fully worked model answers to facilitate learning and compare against your own practice answers Includes summaries of key theory to strengthen understanding

*Introduction to Financial Accounting* Henry Dauderis, David Annand, 2017-03-30 This book contains the solutions to problems in the main Introduction to Financial Accounting Textbook This text is intended for a first course in introductory financial accounting It was updated to reflect current International Financial Reporting Standards IFRS For example it reflects the recent change in IAS38 para 98 allowing the use of multiple methods in amortizing intangible assets It focuses on core Introductory Financial Accounting topics that match pre requisite requirements for students advancing to Intermediate Financial Accounting Excluded are advanced topics that are covered in Intermediate Financial Accounting such as leases and bond amortization The text takes a corporate approach vs beginning

with a sole proprietorship emphasis and then converting to a corporate approach this consistency throughout the book reduces confusion for the introductory student

**CPA Examination Review: Problems and solutions** Irvin N. Gleim,1978

**Financial Accounting** ,1997 **Volume One Accounting Practice Problems Questions Answers Solutions** , **C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review** Clem Wetzell Collins,1928

**Wiley CPA Examination Review, Financial Accounting and Reporting** Patrick R. Delaney,1999-12-24 Helping candidates pass the CPA exam for more than 25 years Time proven the most effective system available to prepare for the CPA exam Timely up to the minute coverage Contains all current AICPA content requirements in financial accounting and reporting Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive Questions Over 600 multiple choice questions and their solutions in each of the four volumes Covers all new question forms and formats including MC OOF and essay questions Complete sample exam in financial accounting and reporting Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Other titles in the WILEY CPA EXAMINATION REVIEW 2000 FOUR VOLUME SET Accounting and Reporting Taxation Managerial Governmental Not for Profit Organizations Auditing Financial Accounting and Reporting Business Enterprises Also available in the Wiley CPA Examination Review System The Wiley CPA Examination Review 26th Edition Two Volume Set VOLUME 1 Outlines and Study Guides VOLUME 2 Problems and Solutions The Wiley CPA Examination Review 4 0 for Windows r Software Complete Exam 4 0 CD Rom Edition Complete Exam 4 0 Disk Edition Audiocassette Lecture Program Accounting and Reporting Taxation Managerial Governmental and Not for Profit Organizations Auditing Business Law and Professional Responsibilities Financial Accounting and Reporting Business Enterprises The Wiley CPA Examination Review Focus Notes Accounting and Reporting Auditing Business Law Financial Accounting The Wiley CPA Examination Review Fast Track Study Guide by Joe Ben Hoyle The Wiley CPA Examination Review You Can Pass the CPA Exam Get Motivated by Deborah Hopkins Visit our Web site at [www.wiley.com/cpa](http://www.wiley.com/cpa)

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