

FINANCIAL ACCOUNTING FINAL EXAM STUDY GUIDE

QUESTIONS WITH CORRECT ANSWERS

What is the primary purpose of financial accounting? CORRECT ANSWER To measure and communicate business activities to external users

XYZ Company cash payments: Purchase equipment \$3700, Pay rent \$375, Repay loan to the bank \$4200, Pay salaries \$850, What is the total amount of cash paid for operating activities? CORRECT ANSWER \$1225
Rent & Salaries are the only operating expenses listed

XYZ had these balances after the first year of operations: assets \$35,400, stockholders' equity \$14,800, dividends \$3,200, net income \$10,000

What is the amount of XYZ liabilities? CORRECT ANSWER \$20,600
 $Liabilities = Assets - Stockholder's Equity$

Use the following appropriate amounts to calculate net income: Revenues, \$11,600; Liabilities, \$4,100; Expenses, \$3,800; Assets, \$17,700; Dividends, \$1,300. CORRECT ANSWER \$7800
 $Net\ income = Revenues - Expenses$

XYZ has an ending Retained Earnings balance of \$51,600. If during the year DW paid dividends of \$4,900 and had net income of \$22,200, then what was the beginning Retained Earnings balance? CORRECT ANSWER \$34,300
 $Beginning\ Retained\ Earnings + Net\ income - Dividends = Ending\ Retained\ Earnings$

On January 1, XYZ started the year with a \$707,000 balance in Retained Earnings and a \$609,000 balance in common stock. During the year, the company reported net income of \$101,000, paid a dividend of \$14,600, and issued more common stock for \$26,000. What is total stockholders' equity at the end of the year? CORRECT ANSWER \$1,428,400
 $Total\ Stockholders'\ Equity = Common\ Stock\ (\$609,000 + \$26,000) + Retained\ Earnings\ (\$707,000 + \$101,000 - \$14,600)$

The following are reported in XYZ ledger: assets 77,000, liabilities 30,000, retained earnings 8500.

What is the balance in the common stock account? CORRECT ANSWER \$30,500
 $Assets\ (\$77,000) = Liabilities\ (\$38,000) + Stockholders'\ Equity\ (\$30,500 + 8,500)$

XYZ Company provides services to customers totaling \$2,200, for which it billed the customers. How would the transaction be recorded? CORRECT ANSWER Debit Accounts Receivable \$2200
Credit Service Revenue \$2200

Study Guide For Use With Financial Accounting 5e

**Walter B. Meigs,A. N. Mosich,Robert F.
Meigs**

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Study Guide to accompany Financial Accounting 5e Robert Libby, Patricia Libby, Daniel Short, 2005-11-28 Libby Libby Short wrote this text based on their belief that the subject of financial accounting is inherently interesting but financial accounting textbooks are often not. They believe most financial accounting textbooks fail to demonstrate that accounting is an exciting field of study and one that is important to future careers in business. When writing this text they considered career relevance as their guide when selecting material and the need to engage the student as their guide to style, pedagogy and design. Libby Libby Short is the only financial accounting text to successfully implement a real world single focus company approach in every chapter. Students and instructors have responded very favorably to the use of focus companies and the real world financial statements. The companies chosen are engaging and the decision making focus shows the relevance of financial accounting regardless of whether or not the student has chosen to major in accounting. **Study Guide to accompany Financial Accounting with Annual Report, 5th Edition** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2005-02-08 Work more effectively and gauge your progress along the way. This Study Guide that is designed to accompany Weygandt Kieso Kimmel's Financial Accounting 5th Edition contains chapter overviews, review of study objectives, problems, true/false questions and multiple choice questions and solutions all for each chapter. Each question is also identified by a corresponding text study objective. Accounting matters that is the underlying message of the new Financial Accounting 5th Edition. More than ever before this edition shows students the relevance of accounting across all business segments regardless of their chosen major or profession. The authors provide accurate and thorough coverage of the necessary accounting techniques and concepts that is perfect for both majors and non majors. Throughout the text they continually emphasize the relevance of accounting and the strategic use of accounting information. For example the Fifth Edition helps students to see a clear strong connection between the material they are studying and the real world of accounting. Gain a strong global perspective on financial accounting. Be prepared for the expanding role of business technology and eBusiness. Have ample opportunities for hands on active learning. **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office, 1978 **Financial Accounting, 5th Edition** S.N. Maheshwari, S.K. Maheshwari & Sharad K. Maheshwari, Financial Accounting provides a comprehensive coverage to course requirements of students appearing in the paper Financial Accounting at BCom BCom Hons examinations of different Indian universities and Foundation Examination NS of the Institute of Company Secretaries of India. The book is divided into four sections. Section I explains the fundamental principles necessary for understanding the subject. It covers the entire accounting cycle from recording of financial transactions to the preparation of final accounts. Section II deals with accounting problems related to certain specific types of business transactions. Section III deals with partnership accounts. Section IV provides suggested answers to recent examinations questions. *Financial Accounting, Study Guide* Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009-01-14

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