

# 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

**KJ Lindholm-Leary**



**Study Guide For Use With Financial Accounting 5e:**

## Whispering the Techniques of Language: An Emotional Journey through **Study Guide For Use With Financial Accounting 5e**

In a digitally-driven earth wherever screens reign great and quick interaction drowns out the subtleties of language, the profound strategies and psychological nuances hidden within words often go unheard. However, set within the pages of **Study Guide For Use With Financial Accounting 5e** a fascinating fictional prize blinking with raw thoughts, lies an extraordinary journey waiting to be undertaken. Published by a skilled wordsmith, that marvelous opus invites visitors on an introspective trip, delicately unraveling the veiled truths and profound impact resonating within the fabric of each word. Within the psychological depths with this poignant evaluation, we shall embark upon a sincere exploration of the book is primary styles, dissect their captivating writing type, and succumb to the strong resonance it evokes heavy within the recesses of readers hearts.

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