



**METRO MANILA COLLEGE**  
**COLLEGE OF BUSINESS AND ACCOUNTANCY**

Name:	Date:
Section:	Score:

**INTERMEDIATE ACCOUNTING II: FINAL EXAMINATION**

1. Contingent liability will or will not be recognized as a provision (liability) depending on?
  - A. The degree of uncertainty
  - B. The outcome of future event
  - C. Whether they are probable and estimable
  - D. The present condition suggesting a liability
  
2. Contingent liability will or will not become actual liabilities depending on:
  - A. The outcome of future event
  - B. The degree of uncertainty
  - C. The present condition suggesting a liability
  - D. Whether they are probable and estimable
  
3. Which of the following is the most likely candidate for a contingent liability that can be accrued?
  - A. Potential liability on a product still in the planning stage (no items have been sold)
  - B. Potential liability for a lawsuit in which the firm is a defendant
  - C. Property tax payable
  - D. Warranty liability
  
4. Which of the following is NOT a relevant consideration when evaluating whether to derecognize a financial liability?
  - A. Whether the obligation has expired
  - B. Whether the obligation has been canceled
  - C. Whether the obligation has been discharged
  - D. Whether sustainability all the risks and rewards of the obligation have been transferred
  
5. How do you call a taxable temporary difference?
  - A. Deferred tax liability
  - B. Deferred tax asset
  - C. Current tax liability
  - D. Current tax asset
  
6. The deferred tax expense is the:
  - A. Increase in balance of deferred tax asset minus the increase in balance of deferred tax liability
  - B. Increase in balance of deferred tax liability minus increase in balance of deferred tax asset
  - C. Increase in balance of deferred tax asset plus the increase in balance of deferred tax liability
  - D. Decrease in balance of deferred tax asset minus the increase in balance of deferred tax liability

# Intermediate Accounting Final Exam Study Guide

**IM Harris**

## Intermediate Accounting Final Exam Study Guide:

**Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-03-15 Synopsis INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured. Through thirty years and twelve best selling editions the text has built a reputation for accuracy.

comprehensiveness and student success

### **Intermediate Accounting, Chapters 1-14, Study Guide** Donald E.

Kieso, Jerry J. Weygandt, Terry D. Warfield, 2000-06-07 This bestseller has powered the careers of countless professionals. The new edition builds on the book's reputation for comprehensiveness, accuracy, and currency, incorporating all the recent changes to the accounting literature. Updated with the latest developments and standards in the field, the book includes a CD-ROM with an accounting cycle tutorial, a financial statement analysis primer, an annual report database, spreadsheet tools, career resources, and more. It will help readers develop the knowledge and skills base they need to succeed as professional accountants.

**Intermediate Accounting, , Study Guide** Donald E. Kieso, Jerry J. Weygandt, 1998 This is the first study guide to accompany Intermediate Accounting. The ninth edition of the main text incorporates feedback from student and professor focus groups and teleconferences, as well as extensive reviewer surveys. The book includes conceptual discussions of selected topics and design and pedagogical features which focus on visually reinforcing and teaching text topics. This text exposes students to the foundations of accounting, the core of generally accepted accounting principles.

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Patrick R. Delaney,O. Ray Whittington,2009-12-02 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in financial accounting and reporting The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work Accounting Education for the 21st Century Jane O. Burns,Belverd E. Needles,2014-06-28

Accounting practice whether in business or government is more dynamic more complex and addresses a wider array of issues than it did as little as five years ago Significant and rapid social political technological and economic changes are taking place in the world economy and it is increasingly recognised that accountants in all countries play a key role in the process of economic development Accounting education is undergoing a thorough review on a worldwide basis and major developments are taking place to produce quality accounting education that can keep pace with dramatic world change This book provides an up to date view of the state of accounting education throughout the world and focusses on the global challenges facing accounting education as we approach the millennium Intermediate Accounting, Tenth Ed., [by] Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield ,2001

**Intermediate Accounting** De Kieso,2000-06-06 A Guide to CPA Exam Preparation

Robert Kaiser,1977 Intermediate Accounting Sidney Davidson,Clyde P. Stickney,Roman L. Weil,1982

**Intermediate Accounting, Volume 2 Update** Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2005-12-02 This bestseller has powered the careers of countless professionals This update to the 11th edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature It integrates numerous examples from real corporations throughout the chapters to help readers understand the application of accounting principles and techniques in practice They ll also find problems that are modeled on the AICPA Simulations a new question format designed for the computerized uniform CPA Exam These problems prepare readers for the exam testing their ability to read digest research and respond to both a numeric problem and a short answer essay This edition does NOT include the Problem Solving Survival Guide CMA. ,1990-02

Wiley CPA Examination Review, Outlines and Study Guides Irvin N. Gleim,Patrick R. Delaney,1991-07-02 **Intermediate Accounting** J. David Spiceland,James F. Sepe,2001 Intermediate

*Accounting* Thomas R. Dyckman, Roland E. Dukes, Charles Joseph Davis, 1995      **Fundamentals of Intermediate Accounting 2006 FASB Update, with TakeAction! CD** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2005-08-05  
Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version. *Fundamentals of Intermediate Accounting* presents a balanced discussion of concepts and applications explaining the rationale behind business transactions before addressing the accounting and reporting for those activities. Readers will gain a solid foundation in such areas as the standard setting process, the three major financial statements, revenue recognition, income taxes, reporting, disclosure issues, and much more.      **Books in Print**, 1991

## **Intermediate Accounting Final Exam Study Guide** Book Review: Unveiling the Power of Words

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