

Student: _____

PART I - MULTIPLE CHOICE (300 points).
Choose the one alternative that best completes the statement or answers the question.

1. Which definition below best describes financial accounting?
 - A. Procedures designed to enhance the company's image to potential investors.
 - B. Measuring business activities and communicating them to external parties.
 - C. System of maintaining communication with a company's customers and suppliers.
 - D. Process of measuring income taxes owed to the government.

2. Net income can best be described as:
 - A. Revenues minus expenses.
 - B. The amount of profits retained in a company for the year.
 - C. Resources of a company.
 - D. Net cash received by a company during the year.

3. The two primary components of stockholders' equity found on the Statement of Stockholders' Equity Sheet of a corporation are:
 - A. Common stock and retained earnings.
 - B. Common stock and liabilities.
 - C. Revenues and expenses.
 - D. Assets and liabilities.

4. The assumption that amounts are reported using a common scale (such as the dollar in the U.S.) is known as the:
 - A. Periodicity assumption.
 - B. Going concern assumption.
 - C. Economic entity assumption.
 - D. Monetary unit assumption.

5. Which of the following items would not appear in an income statement?
 - A. Advertising expense.
 - B. Cash.
 - C. Salaries expense.
 - D. Service revenue.

6. Financial accounting and reporting standards in the United States are created primarily by:
 - A. U.S. Congress.
 - B. International Accounting Standards Board.
 - C. Financial Accounting Standards Board.
 - D. Securities and Exchange Commission.

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Managerial Accounting, Study Guide Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 1999-06-04 This book provide readers with an understanding of concepts that are fundamental to the use of managerial accounting using an active learning approach by creating an environment where readers can be actively engaged a process which has been proven to be one of the most effective in learning It uses financial information and accounting practices of real high profile companies like Starbucks Microsoft Ben Jerry's and Intel

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Paul Krugman,Elizabeth Kelly,Robin Wells,2008-11-25 The Study Guide reinforces the topics and key concepts covered in the Microeconomics text

Workbook/Study Guide for Use with Managerial Accounting, 6th Canadian Edition Michael

Hockenstein,2004

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Accountants' Index American

Institute of Certified Public Accountants,1924

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 - Chapter 2: Essential Elements of Managerial Accounting Study Guide 9 Answers
 - Chapter 3: Managerial Accounting Study Guide 9 Answers in Everyday Life
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