

Sample Test for Financial Accounting

Multiple Choice

Identify the letter of the choice that best completes the statement or answers the question.

- _____ 1. In the annual report, where would a financial statement reader find out if the company's financial statements give a fair depiction of its financial position and operating results?
- Notes to the financial statements
 - Management discussion and analysis section
 - Balance sheet
 - Auditor's report
 - None of the options listed
- _____ 2. Which accounting assumption assumes that an enterprise will continue in operation long enough to carry out its existing objectives and commitments?
- Monetary unit assumption
 - Economic entity assumption
 - Time period assumption
 - Going concern assumption
 - None of the options listed

Johnny's Car Repair Shop started the year with total assets of \$60,000 and total liabilities of \$40,000. During the year the business recorded \$100,000 in car repair revenues, \$55,000 in expenses, and dividends of \$10,000.

- _____ 3. The net income reported by Johnny's Car Repair Shop for the year was
- \$35,000.
 - \$45,000.
 - \$20,000.
 - \$90,000.
 - none of the options listed
- _____ 4. The purchase of an office building by issuing long-term notes payable should be reported as a
- cash outflow in the financing section of the statement of cash flows.
 - cash outflow in the investing section of the statement of cash flows.
 - cash outflow in the operating section of the statement of cash flows.
 - noncash investing and financing activity.
 - none of the options listed
- _____ 5. If beginning capital was \$25,000, ending capital is \$37,000, and the owner's withdrawals were \$23,000, the amount of net income or net loss for the period was:
- net loss of \$35,000
 - net income of \$35,000
 - net income of \$14,000
 - net loss of \$14,000
 - none of the options listed
- _____ 6. The deferred income tax liability:
- Represents income tax payments that are deferred until future years because of temporary differences between GAAP rules and tax accounting rules.
 - Is a contingent liability.

Keller Williams Accounting Practice Assessment Test

RC Schank

A decorative graphic consisting of a light blue horizontal bar with a rounded right end, and a red circular shape with a gradient, partially overlapping the bar's end.

Keller Williams Accounting Practice Assessment Test:

This book delves into Keller Williams Accounting Practice Assessment Test. Keller Williams Accounting Practice Assessment Test is a crucial topic that needs to be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Keller Williams Accounting Practice Assessment Test, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Keller Williams Accounting Practice Assessment Test
 - Chapter 2: Essential Elements of Keller Williams Accounting Practice Assessment Test
 - Chapter 3: Keller Williams Accounting Practice Assessment Test in Everyday Life
 - Chapter 4: Keller Williams Accounting Practice Assessment Test in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, this book will provide an overview of Keller Williams Accounting Practice Assessment Test. The first chapter will explore what Keller Williams Accounting Practice Assessment Test is, why Keller Williams Accounting Practice Assessment Test is vital, and how to effectively learn about Keller Williams Accounting Practice Assessment Test.
 3. In chapter 2, the author will delve into the foundational concepts of Keller Williams Accounting Practice Assessment Test. The second chapter will elucidate the essential principles that must be understood to grasp Keller Williams Accounting Practice Assessment Test in its entirety.
 4. In chapter 3, this book will examine the practical applications of Keller Williams Accounting Practice Assessment Test in daily life. This chapter will showcase real-world examples of how Keller Williams Accounting Practice Assessment Test can be effectively utilized in everyday scenarios.
 5. In chapter 4, this book will scrutinize the relevance of Keller Williams Accounting Practice Assessment Test in specific contexts. This chapter will explore how Keller Williams Accounting Practice Assessment Test is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, the author will draw a conclusion about Keller Williams Accounting Practice Assessment Test. The final chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Keller Williams Accounting Practice Assessment Test.

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