

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?
- a. Notes to the financial statements
 - b. Management discussion and analysis section
 - c. Balance sheet
 - d. Auditor's report
 - e. 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?
- a. Monetary unit assumption
 - b. Economic entity assumption
 - c. Time period assumption
 - d. Going concern assumption
 - e. 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
- a. \$35,000.
 - b. \$45,000.
 - c. \$20,000.
 - d. \$90,000.
 - e. none of the options listed
- _____ 4. The purchase of an office building by issuing long-term notes payable should be reported as a
- a. cash outflow in the financing section of the statement of cash flows.
 - b. cash outflow in the investing section of the statement of cash flows.
 - c. cash outflow in the operating section of the statement of cash flows.
 - d. noncash investing and financing activity.
 - e. 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:
- a. net loss of \$35,000
 - b. net income of \$35,000
 - c. net income of \$14,000
 - d. net loss of \$14,000
 - e. none of the options listed
- _____ 6. The deferred income tax liability:
- a. Represents income tax payments that are deferred until future years because of temporary differences between GAAP rules and tax accounting rules.
 - b. Is a contingent liability.

Keller Williams Accounting Practice Assessment Test

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Accounting Literature Index Jean Louis Heck, 1994 **Assessing Accomplished Teaching** National Research Council, Division of Behavioral and Social Sciences and Education, Center for Education, Board on Testing and Assessment, Committee on Evaluation of Teacher Certification by the National Board for Professional Teaching Standards, 2008-10-04 The mission of the National Board for Professional Teaching Standards NBPTS is to establish high and rigorous standards for what teachers should know and be able to do to certify teachers who meet those standards and to advance other education reforms for the purpose of improving student learning in American schools In response to a request from the U S Congress the National Research Council developed a framework for evaluating programs that award advanced level teacher certification and applied that framework in an evaluation of the impacts of the NBPTS Specifically this book addresses the impacts on students teachers and the educational system in this country Assessing Accomplished Teaching finds that teachers who earn board certification are more effective at improving their students achievement than other teachers but school systems vary greatly in the extent to which they recognize and make use of board certified teachers Many of the questions on the evaluation framework could not be answered because the data have not been collected and the report makes recommendations for the kinds of research that are needed to fully evaluate the impacts of board certification by the NBPTS Research Projects for Business & Management Students Siah Hwee Ang, 2021-01-27 This second edition of Research Projects for Business and Management Students provides students undertaking extended research with a foundation upon which to build their practice The author sets out each stage of a research project systematically to allow you to follow along and build an understanding of the processes involved in carrying out in depth pieces of research as well as the functions of commonly used research methods Conversation boxes throughout will also help situate your learning by providing examples of commonly asked questions challenges that may occur while you carry out your research and guidance on how to answer them Professor Siah Hwee Ang is Professor of International Business and Strategy inaugural Chair in Business in Asia and Director of the NZ s Southeast Asia Centre of Asia Pacific Excellence at Victoria University of Wellington New Zealand Assessment in Higher Education Patrick L. Courts, Kathleen McInerney, 1993-04-28 As part of the American school reform movement administrators are searching for ways of measuring students skills and progress within the system Courts and McInerney focus on the qualitative assessment possible through the use of student portfolios particularly at the college level The authors are concerned that the teaching and learning process will be subsumed by assessment and will become even more test driven than it now is A critical look at multiple choice standardized examinations shows how unmindful our educational testing is of psychosocial diversity The authors warn that in upgrading American education nationwide more effective and self confirming measures should be faculty developed and locally controlled The authors propose a new compact among teachers and students as they take mutual responsibility for the learning process and

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