

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
 $\text{Liabilities} = \text{Assets} - \text{Stockholder's Equity}$

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
 $\text{Net income} = \text{Revenues} - \text{Expenses}$

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
 $\text{Beginning Retained Earnings} + \text{Net income} - \text{Dividends} = \text{Ending Retained Earnings}$

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
 $\text{Total Stockholders' Equity} = \text{Common Stock} (\$609,000 + \$26,000) + \text{Retained Earnings} (\$707,000 + \$101,000 - \$14,600)$

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
 $\text{Assets} (\$77,000) = \text{Liabilities} (\$30,000) + \text{Stockholders' Equity} (\$30,500 + 8,500)$

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

Financial Accounting Final Exam Study Guide

Yicheng Fang



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Decoding **Financial Accounting Final Exam Study Guide**: Revealing the Captivating Potential of Verbal Expression

In a period characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its power to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Financial Accounting Final Exam Study Guide**," a mesmerizing literary creation penned with a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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