



MIDTERM TESTS 1

QUESTION 1 (30 Marks)

1. A trial balance prepared after adjustments have been recorded is called a(n):
 - a. Balance sheet
 - b. Adjusted trial balance
 - c. Unadjusted trial balance
 - d. Classified balance sheet
2. A trial balance prepared before any adjustments have been recorded is:
 - a. An adjusted trial balance
 - b. Used to prepare financial statements
 - c. An unadjusted trial balance
 - d. Correct with respect to proper balance sheet and income statement amounts
3. A company had sales of \$695,000 and cost of goods sold of \$278,000. Its gross margin equals:
 - a. \$(417,000)
 - b. \$695,000
 - c. \$278,000
 - d. \$417,000
4. A record of the increases and decreases in a specific asset, liability, equity, revenue, or expense is a(n):
 - a. Journal
 - b. Posting
 - c. Trial balance
 - d. Account
5. Gross profit:
 - a. Is also called gross margin
 - b. Less other operating expenses equals income from operations
 - c. Must cover all operating expenses to yield a return for the owner of the business
 - d. All of these
6. Which of the following statement is correct?

Financial Accounting 1 Midterm Exam

Jane O. Burns, Belverd E. Needles



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CPA exam and 5 international perspectives *Business Administration Reading Lists and Course Outlines* ,1981

Statistics William J. Adams,Irwin Kabus,Mitchell P. Preiss,2009-02-03 Our objective in this book is to present an exposition of basic principles of statistics along with some indication of applications which satisfies the following ten commandments The focus should be placed on a clear development of basic ideas and principles The exposition of these basic ideas and principles should be streamlined so as to avoid having the undergrowth get in the way of the statistical forest High priority should be given to the assumptions which underlie the application of statistical principles Understanding of abuses misuses and misunderstandings which have arisen from the application of statistics is essential for a correct understanding of statistics The coverage should provide students with sufficient preparation for continued study of intermediate and advanced level statistics or disciplines which use statistical methodology The exposition should be readable and understandable by students without sacrifice of mathematical accuracy The organization should clearly distinguish mainstream topics inherent in every basic level statistics course irrespective of applied interests from topics of special interest to particular audience segments The computation dimension should not be given equal billing with statistical principles and ideas Statistics is the master and important as it is the computation tool is the servant Exercises to provoke thought exercise the little grey cells as Hercule Poirot would put it should be a prominent part of the exposition Exercise banks to help the student see statistics as a whole are important **Teaching Innovation in University Education: Case Studies and Main Practices** Saura, Jose Ramon,2022-06-17

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coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives 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 millenium **Midterm Review of the Caribbean Regional Technical**

Assistance Centre (CARTAC) International Monetary Fund,2003-01-08 The mid term review was undertaken to help funding and implementing agencies foster a greater level of understanding of the Caribbean Regional Technical Assistance Center s CARTAC work It ascertains activities to date and should help the Steering Committee determine optimal strategies for the Center s continuation *Accounting Principles* Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-02-28 Weygandt s *Accounting Principles* continues to provide students with a trusted and clear introduction to fundamental accounting concepts which has made this best selling text so popular Helping students get the most out of their accounting course by making practice simple the new edition continues to present the accounting cycle from a sole proprietor perspective whilst providing the latest IFRS integration throughout separate references to GAAP are made at the end of each chapter for courses where needed To maximise student achievement a plethora of additional teaching and learning resources will be available including self tests exercises templates videos and more Using metric units and companies with a more global feel this new text is ideal for courses across the world

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