



Ministry of Education
Higher Education and Scientific Research
1441 Term Exam - First Semester 2021/2022
(Final year students)

Subject	Financial Accounting	Date	28/11/2021
Time Allowed	1 hour	Group	(50)
Exam	(2) page	Mark	

Question 1: Choose the right account.

1- The journal entry to record the withdrawal of cash by the owner of a business includes a debit to:

a. An expense account. ☐ b. The Cash account. ☒ c. The owner's drawing account. ☒ d. The Income Summary account. ☐

2- The owner's drawing account is used to record all of the following except:

a. Withdrawal of cash by the owner. ☐ b. Additional investment of cash by the owner. ☐ c. Withdrawal of business property for owner's personal use. ☒ d. Payment of owner's home mortgage out of the business bank account. ☐

3- Adjusting entries are needed:

a. Whenever revenue is not received in cash. ☐ b. Whenever expenses are not paid in cash. ☐ c. Only to correct errors in the initial recording of business transactions. ☐ d. Whenever transactions affect the revenue or expenses of more than one accounting period. ☒

4- The account Financial Management Fee would appear in the financial statements in which

a. Asset. ☐ b. Expense. ☐ c. Revenue. ☐ d. Liability. ☒

5- In accounting, the term debit and credit indicate, respectively

a. Increases and decreases. ☐ b. Left and right. ☐ c. Decrease and increase. ☐ d. Right and left. ☒

6- The essential goal of double-entry system of accounting is that every transaction:

a. Affects accounts on both sides of the balance sheet. ☐ b. Is recorded in both the journal and the ledger. ☐ c. Increases one ledger account and decreased another. ☐ d. Affects two or more ledger accounts and is recorded by an equal dollar amount of debits and credits. ☒

The following items are valid for questions 7-9:

A- The starting Finance of the firm is \$20,000 machines, \$30,000 AR and \$50,000 NP.

B- A purchase of new furniture at \$50,000, the value was paid from a bank loan.

C- Purchase of goods at \$40,000, half of which paid in cash and the rest paid by the owner.

D- Sales of goods at \$50,000, received by the owner to cover his own expenses.

E- The owner has paid the value of the loan and the NP from his own resources.

From all these, answer the following:

7- Transaction (D) will lead to:

a. debit cash and credit goods ☐ b. debit drawings and credit goods ☒

8- The credit balance of capital represented at the trial balance is:

a- \$500,000 ☐ b- \$300,000 ☒ c- \$700,000 ☐ d- \$400,000 ☐

9- Transaction (E) will lead to:

a- credit both of loan and NP ☐ b- debit loan ☒

c- debit the following entry... ☐ d- NP ☐

10- The accounting process is correctly sequenced as:

a. identify, communication, recording. ☐ b. recording, communication, identification. ☐ c. identify, recording, communication. ☒ d. communication, recording, identification. ☐

11-GAAP stands for

a. Generally Accepted Auditing Procedures. ☐ b. Generally Accepted Accounting Principles. ☒ c. Generally Accepted Auditing Principles. ☐ d. Generally Accepted Accounting Procedures. ☐

12- The basic accounting equation may be expressed as:

a. Assets = Equities. ☐ b. Assets - Liabilities = Owner's Equity. ☐ c. Assets = Liabilities + Owner's Equity. ☐ d. All of these answer choices are correct. ☒

13- Liabilities

a. are future economic benefits. ☐ b. are existing debts and obligations. ☒ c. possess service potential. ☐ d. are things of value used by the business in its operation. ☐

14- If total liabilities decreased by €40,000 and owner's equity increased by €30,000 during a period of time, then total assets must change by what amount and direction during that same period?

Midterm Exam For Accounting Principles And Answer

Katrin Zwirglmaier



Midterm Exam For Accounting Principles And Answer:

Banking's Final Exam Morris Goldstein, 2017-05-30 Spurred by the success of the first stress test of US banks toward the end of the global economic crisis in 2009 stress testing of large financial institutions has become the cornerstone of banking supervision worldwide The aim of the tests is to determine which banks are adequately capitalized under severe economic shocks and to order corrective measures for those that are vulnerable In Banking s Final Exam one of the world s leading experts on banking regulation concludes that the tests administered on both sides of the Atlantic suffer from fundamental weaknesses leading to a false sense of reassurance about the safety and soundness of the banking system Some weaknesses can be corrected within the existing bank capital regime but others will require bold reforms including higher minimum capital requirements for the largest and most systemically important banks The banking industry is likely to resist these reforms but this book explains why their objections do not hold water PMP Final Exam Review Kim Heldman, 2006-02-20 From the author of the best selling PMP Project Management Professional Study Guide comes this challenging collection of practice tests designed to help reinforce your understanding of key exam topics The complex scenario based questions will test your ability to synthesize the wide array of information covered within the six PMP performance domains Use in conjunction with the Sybex Study Guide or as a supplement to any PMP study program and approach the exam with confidence Covers all six performance domains Project Initiation Project Planning Project Execution Project Control Project Closing Professional Responsibility PMI PMP and Project Management Professional are registered marks of the Project Management Institute Inc **Internal Revenue Cumulative Bulletin** United States. Internal Revenue Service, 2007

Taxmann's Ind AS Made Easy (Paper 1 | FR) - Most updated & amended self-study material in simple language with 1100+ QnA, conceptual understanding, etc. | CA Final | Nov. 2023 Exam Ravi Kanth Miriyala ,Sunitanjani Miriyala, 2023-06-16 This book is prepared exclusively for the requirements of the Final Level of Chartered Accountancy Examination It covers the entire revised syllabus as per ICAI The objective of this book is to overcome the following difficulties faced by students in understanding the Indian Accounting Standards Ind AS The language used in the Ind AS Interlinking the standards Lack of explanation with the help of illustrations This book will be helpful for students of CA Final CMA Final M Com Examinations and other specialized courses The Present Publication is the 12th Edition for CA Final Nov 2023 exam This book is authored by CA Ravi Kanth Miriyala CA Sunitanjani Miriyala with the following noteworthy features As per the revised syllabus announced by ICAI Self preparatory Book The book has been written in a classroom style teaching methodology so that the average student can understand master the subject without assistance Most Amended Updated This book is amended with substantial changes in Financial Instruments relevant amendments in Ind AS which includes Ind AS 115 Ind AS 116 Conceptual Understanding with 1500 Examples is given for various standards Summary of the Standards with Diagrams is presented at the end of each respective standard Major Differences between Ind AS v IFRS

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Annual Catalogue United States Air Force Academy,1985 United States Air Force Academy United States Air Force Academy,1985 **Income Tax Regulations, Final and Proposed Under Internal Revenue Code** Commerce Clearing House,1991 Internal Revenue Bulletin United States. Internal Revenue Service,2001 *Taxmann's Financial Reporting Made Easy (Paper 1 | FR) - Updated & amended self-study material in simple language with step-by-step approach, detailed examples, etc. | CA Final | Nov. 2023 Exam* Ravi Kanth Miriyala ,Sunitanjani Miriyala ,2023-06-16 This book is prepared exclusively for the requirements of the Final Level of Chartered Accountancy Examination It covers the entire revised syllabus as per ICAI The objective of this book is to overcome the following difficulties faced by students in understanding the Indian Accounting Standards Ind AS The language used in the Ind AS Interlinking the standards Lack of explanation with the help of illustrations This book will be helpful for students of CA Final CMA Final M Com Examinations and other specialized courses The Present Publication is the 6th Edition for CA Final Nov 2023 exam This book is authored by CA Ravi Kanth Miriyala CA Sunitanjani Miriyala with the following noteworthy features As per the revised syllabus announced by ICAI Self preparatory Book The book has been written in a classroom style teaching methodology so that the average student can understand master the subject without assistance Most Amended Updated This book is amended with substantial changes in Financial Instruments relevant amendments in Ind AS which includes Ind AD 115 Ind AS 116 Conceptual Understanding with

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regulatory guidelines ideal for aspirants appearing in the May October 2025 attempts Expert Curated Content Developed by experienced banking educators to meet the exact standards of JAIIB difficulty level **(WCS)Accounting Principles Volume 1 for Howard University** Paul D. Kimmel,2005-08 **FINANCIAL ADMINISTRATION IN INDIA, Second Edition** Mahajan, Sanjeev Kumar,Mahajan, Anupama Puri,2021-01-01 The second edition of the book comprehensively covers the vast subject of Financial Administration in a coherent and simple language Providing vivid explanation with suitable examples of the topics prescribed in the core paper offered to undergraduate and postgraduate students of public administration it thoroughly discusses all the key topics as per the UPSC syllabus The book deals with the major types and the process of budgeting committees commissions and tax administration in India Creating foundation of the concepts laid by Kautilya the book gives a clear understanding and view how they have evolved into modern concepts in India KEY FEATURES Blend of theoretical and practical aspects Evolution of the concepts in Financial Administration Across the board study of original government reports Includes topics like NITI Aayog XIV and XV Finance Commission TARGET AUDIENCE B A Hons Public Administration B A Public Administration UPSC Civil Services Exam **Curriculum Handbook with General Information Concerning ... for the United States Air Force Academy** United States Air Force Academy,2004 Financial Accounting Jerry J. Weygant,Paul D. Kimmel,Donald E. Kieso,2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting **The Accountant** ,1927 **Quick Revision for Corporate Financial Reporting (For ICWA Final: Paper 18)** Tulsian P.C. & Tulsian Bharat, In a conceptually current quick reference Question Answer format Tulsian s Quick Revision for Corporate Financial Reporting is a practically illustrated self study handbook In line with exam pattern and weightage the book includes practice questions on almost all the topics which are immensely helpful for last minute revision *Advances in Accounting Education* Thomas G. Calderon,2020-10-05 AAE publishes empirical and non empirical research in Accounting Education Volume 24 addresses five key themes 1 research on student attitudes and behaviour 2 cases and pedagogical approaches in tax 3 financial reporting and introductory accounting 4 research about the CPA exam and 5 international perspectives *Distance edu Different Countries* D.b.rao,2007 **Business Statistics: Australia New Zealand with Online Study Tools 12 Mo Nths** Eliyathamby A. Selvanathan,Saroja Selvanathan,Gerald Keller,2016-11-02 Statistical data analysis is the backbone of sound business decision making and finding the right tool to analyse a particular business problem is the key By learning the fundamentals of statistical reasoning and data analysis you will be on the way to becoming a better manager analyst or economist By providing a framework for solving statistical problems this seventh Australian and New Zealand edition of Business Statistics teaches skills that you can use throughout your career The book shows you how to analyse data effectively by focusing on the relationship between the kind of problem you face the type of data involved and the appropriate statistical technique for solving the problem Business Statistics emphasises applications over theory It

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they may seem might cruel and unfair but that s how life is a part of the time but that isn t the only way life is a part of the time it s mighty good and a man can t afford to waste all the good part worrying about the bad parts that makes it all bad

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1 day ago old yeller is a western drama movie released in 1957 and directed by robert stevenson old yeller is based on the 1956 novel of the same name by fred gipson and it s set in post civil war texas where it follows travis tommy kirk a teenage boy who finds a black mouth cut he names old yeller travis and old yeller quickly develop a strong loving bond

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old yeller directed by robert stevenson with dorothy mcguire fess parker jeff york chuck connors a teenage boy grows to love a stray yellow dog while helping his mother and younger brother run their texas homestead while their father is away on a cattle drive

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the three main characters of fred gipson s enduring novel old yeller are members of the coates family travis the young boy who comes to love old yeller his little brother arliss and the

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mar 31 2017 the first part of the movie old yeller i will be uploading the whole movie so stay tuned for the rest of the movie

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old yeller is a 1956 novel by fred gipson about a boy and a stray dog in post civil war texas adapted the following year into a live action disney film directed by robert stevenson and starring fess parker dorothy mcguire tommy kirk kevin corcoran and chuck connors

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old yeller is the titular yellow mutt who wanders into to the coateses homestead and quickly ingratiates himself into their lives when travis discovers old yeller raiding his family s storehouse he s furious with the creature but read analysis of old yeller

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old yeller is a 1956 children s novel written by fred gipson 1 and illustrated by carl burger 2 it received a newbery honor in 1957 3 the title is taken from the name of the yellow dog who is the center of the book s story

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when a yellow mongrel comes for an uninvited stay with the family travis reluctantly adopts the dog after a series of scrapes involving raccoons snakes bears wild hogs and wolves travis grows to love and respect old yeller who comes to have a profound effect on the boy s life david mullich dmullich aol com

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published in 1956 *Old Yeller* is a classic historical fiction novel about the bond between a boy and his dog with his papa away on a cattle drive 14 year old Travis Coates gets help from a brave stray dog together they defend the homestead and

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Old Yeller is a 1957 American western drama film directed by Robert Stevenson and produced by Walt Disney it stars Dorothy McGuire and Fess Parker with Tommy Kirk and Kevin Corcoran it is about a boy and a stray dog in post civil war Texas the film is based upon the 1956 novel of the same name by Fred Gipson 2

tommy kirk child actor from old yeller has died at 79 npr - Jun 16 2023

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100 Tomatometer 22 reviews 79 audience score 50 000 ratings what to know critics consensus *Old Yeller* is an exemplary coming of age tale packing an emotional wallop through smart pacing and a

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Old Yeller summary fourteen year old Travis Coates is left in charge of his family's ranch while his papa sets off on a long cattle drive from their Texas hill country home to Abilene Kansas papa entreats Travis to act like the man of the family in his absence and Travis promises to take good care of his mama and his little brother

10 quotes from old yeller by fred gipson bookquoters - Oct 28 2021

then later when I had to kill him it was like having to shoot some of my own folks Fred Gipson quote from *Old Yeller* well when you're fourteen years old you can't afford to mix in a rock fight with your five year old brother you can't do it even when you're in the right

old yeller disney wiki fandom - Oct 08 2022

Old Yeller is a 1957 Walt Disney Productions film starring Tommy Kirk Dorothy McGuire and Beverly Washburn and directed by Robert Stevenson it is about a boy and a stray dog in post civil war Texas

old yeller disney movies - Dec 10 2022

release date December 25 1957 genre animals nature drama family live action western when his younger brother adopts a frisky lop eared stray 15 year old Travis Tommy Kirk acting man of the house tries to shoo him away but *Old Yeller* soon proves

he is anything but yellow when he protects the family farm and saves travis life

old yeller quotes - Aug 26 2021

old yeller there s nothing hip about this vintage disney film that begins and ends with a corny song about the best doggone dog in the west but that s the beauty of old yeller originally released in 1957

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feb 27 2011 dismiss try it free a song i really like from old yeller 1957 it makes me think back to the good old days of movies and even though the quality is much better now and the c

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updated on march 13 2019 old yeller 1956 is a beloved children s novel about a boy travis coates and his heroic dog old yeller the novel is a newbery honor book 1957 and won many awards over the following decade it is the work for which author fred gipson is best known and disney successfully adapted the story to the big screen

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