

Student: \_\_\_\_\_

**PART 1 - MULTIPLE CHOICE (300 points).**

Choose the one alternative that best completes the statement or answers the question.

1. Which definition below best describes financial accounting?
  - A. Procedures designed to enhance the company's image to potential investors.
  - B. Measuring business activities and communicating them to external parties.
  - C. System of maintaining communication with a company's customers and suppliers.
  - D. Process of measuring income taxes owed to the government.
2. Net income can best be described as:
  - A. Revenues minus expenses.
  - B. The amount of profits retained in a company for the year.
  - C. Resources of a company.
  - D. Net cash received by a company during the year.
3. The two primary components of stockholders' equity found on the Statement of Stockholders' Equity and the Balance Sheet of a corporation are:
  - A. Common stock and retained earnings.
  - B. Common stock and liabilities.
  - C. Revenues and expenses.
  - D. Assets and liabilities.
4. The assumption that amounts are reported using a common scale (such as the dollar in the U.S.) is the:
  - A. Periodicity assumption.
  - B. Going concern assumption.
  - C. Economic entity assumption.
  - D. Monetary unit assumption.
5. Which of the following items would not appear in an income statement?
  - A. Advertising expense.
  - B. Cash.
  - C. Salaries expense.
  - D. Service revenue.
6. Financial accounting and reporting standards in the United States are created primarily by:
  - A. U.S. Congress.
  - B. International Accounting Standards Board.
  - C. Financial Accounting Standards Board.
  - D. Securities and Exchange Commission.

# Managerial Accounting Study Guide 9 Answers

**O. Ray Whittington**



## **Managerial Accounting Study Guide 9 Answers:**

*Managerial Accounting, Study Guide* Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 1999-06-04 This book provides readers with an understanding of concepts that are fundamental to the use of managerial accounting using an active learning approach by creating an environment where readers can be actively engaged in a process which has been proven to be one of the most effective in learning. It uses financial information and accounting practices of real high profile companies like Starbucks, Microsoft, Ben & Jerry's and Intel.

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**Managerial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-10-19 Many corporate managers struggle to see the relevance of accounting in their everyday responsibilities Weygandt shows them how managerial accounting information fits in the larger context of business so they are better able to understand the important concepts The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features readers will have numerous opportunities to think about what they have just read and then apply that knowledge to sample problems

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