

Financial Accounting Exam Questions List

1. One criterion for a capital lease is that the term of the lease must equal a minimum percentage of the leased property's economic life at the inception of the lease. The minimum percentage is:
 - 75% (Answer)
 - 41%
 - 50%
 - 90%
2. What type of bond matures at different points in time?
 - Bearer bonds
 - Term bonds
 - Serial bonds (Answer)
 - Unsecured bonds
3. Reportable segments are not required to disclose which of the following:
 - Intersegment sales
 - Capital expenditures
 - Amortization expense
 - Long-term debt (Answer)
4. Extraordinary items are:
 - reported above the line
 - unusual and infrequent (Answer)
 - unusual or infrequent.
 - reported on the balance sheet.
5. Conceptually, interim financial statements can be described as emphasizing
 - Timeliness over reliability (Answer)
 - Reliability over relevance.
 - Relevance over comparability.
 - Comparability over neutrality.
6. According to the FASB Conceptual Framework, which of the following relates to both relevance and reliability: consistency, verifiability?
 - Yes Yes
 - No No
 - Yes No (Answer)
 - No Yes

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Ian Pickup



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