
Module #3 - Final Exam

What is the essential accounting equation? - answer $\text{Assets} = \text{Liabilities} + \text{Equity}$

What is the conflict of interest for accounting firms? - answer They get paid to do accounting but they also must be ethical

What are the two types of accountants? - answer Public and Private

What is a managerial accounting report? - answer Internal report used to report about the operating performance

What is a financial accounting report? - answer Prepared periodically for people not employed by the company

Who is money owed to? - answer Creditors

What is an asset? - answer Economic resource presently controlled by the company

What is a liability? - answer Measurable amounts that the company owes to creditors

What is the stockholder's equity - answer Represents the owners' claim on the business

What is a dividend? - answer Profits paid out to stockholders from retained earnings

What does the income statement report? - answer The amount of revenues minus the expenses for a period of time

What are the three sections to an income statement? - answer Revenues, Expenses, Net Income

What are the components to the statement of retained earnings? – answer RE balance at the start of the period
Add Net Income
Subtract any Dividends
RE at the end of the period

What is the purpose of the balance sheet? - answer Reports the amount of assets, liabilities, and stockholder's equity ($A=L+E$)

How are assets ordered on a balance sheet? - answer In order of liquidity (Cash first)

Hsfpp Module 3 Test Answer

Wolfgang Guggemos

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

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