

Intermediate Readiness Exam Study Guide

The textbook that you used in Principles of Accounting I & II (excluding the managerial accounting chapters), regardless of where you took those courses, is your best study source. You may be tested on any of the following concepts at the same level of depth/difficulty that the concept is covered in your principles textbook.

Accounting and the Business Environment

- Use of accounting vocabulary
- Apply accounting concepts and principles
- Use the accounting equation
- Analyze business transactions
- Prepare the financial statements
- Evaluate business performance

Recording Business Transactions

- Use accounting terms
- Apply the rules of debit and credit
- Record transactions in the journal
- Post from the journal to the ledger
- Prepare and use a trial balance
- Analyze transactions without a journal

The Adjusting Process

- Distinguish accrual accounting from cash-basis accounting
- Apply the revenue and matching principles
- Make adjusting entries
- Prepare an adjusted trial balance
- Prepare the financial statements from the adjusted trial balance

Completing the Accounting Cycle

- Prepare an accounting work sheet
- Use the work sheet to complete the accounting cycle
- Close the revenue, expense, and withdrawal accounts
- Classify assets and liabilities as current or long-term
- Use the current ratio and the debt ratio to evaluate a company

Merchandising Options

- Account for the purchase of inventory
- Account for the sale of inventory
- Use sales and gross profit to evaluate a company
- Adjust and close the accounts of a merchandising business
- Prepare a merchandiser's financial statements
- Use gross profit percentage and inventory turnover to evaluate a business.

Merchandise Inventory

- Compute perpetual inventory amounts under FIFO, LIFO, and average cost
- Record perpetual inventory transactions
- Compare the effects of FIFO, LIFO and average cost
- Compute periodic inventory amounts under FIFO, LIFO, and average cost
- Apply the lower-of-cost-or-market rule to inventory
- Measure the effects of inventory errors
- Estimate ending inventory by the gross profit method

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highlight key exam topics covered Two Minute Drills for quick review at the end of every chapter Simulated exam questions match the format tone topics and difficulty of the multiple choice exam questions Covers all the exam topics including Cryptographic tools Computing platforms Enterprise storage Infrastructure Host security controls Application security Security assessments Risk implications Risk management strategy and controls E discovery data breaches and incident response Security and privacy policies Industry trends Enterprise security People and security Change control Security controls for communication and collaboration Advanced authentication tools techniques and concepts Security activities across the technology life cycle Electronic content includes Complete MasterExam practice testing engine featuring One practice exam Detailed answers with explanations Score Report performance assessment tool One hour segment of LearnKey video training with free online registration Bonus downloadable MasterExam practice test Downloadable PDF copy of the book for studying on the go Compendium of HHS Evaluations and Relevant Other Studies ,1986 Compendium of HHS Evaluation Studies HHS Evaluation Documentation Center (U.S.),1983 **Title Index, ERIC ED Accessions File** ERIC Processing and Reference Facility,1966 Monthly Catalogue, United States Public Documents ,1993 **United States Code** United States,2012

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