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# **INTRO TO FINANCIAL ACCOUNTING**

## **FINAL EXAM**

The financial statement that reports the revenues and expenses for a period of time such as a year or a month is the:

Balance Sheet

Income Statement

Statement of Cash Flows - Answer Income Statement

The financial statement that reports the assets, liabilities, and stockholders' (owner's) equity at a specific date is the:

Balance Sheet

Income Statement

Statement of Cash Flows - Answer Balance Sheet

Under the accrual basis of accounting, revenues are reported in the accounting period when the:

Cash is Received

Service Or Goods Have Been Delivered - Answer Service Or Goods Have Been Delivered

Under the accrual basis of accounting, expenses are reported in the accounting period when the:

Cash is Paid

Expense Matches The Revenues Or Is Used Up - Answer Expense Matches The Revenues Or Is Used Up

Revenues minus Expenses equals \_\_\_\_\_. - Answer Net Income

Resources owned by a company (such as cash, accounts receivable, vehicles) are reported on the balance sheet and are referred to as \_\_\_\_\_. - Answer Assets

Assets are usually reported on the balance sheet at which amount?

Cost

Current Market Value

Expected Selling Price - Answer Cost

Obligations (amounts owed) are reported on the balance sheet and are referred to as \_\_\_\_\_. - Answer Liabilities

# Intro To Financial Accounting Exam Review

**Anthony S. Fauci**



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