

Advanced Accounting
Answer Key

INSTRUCTIONS: For the theories, provide a summary of your answers in letters only. For problems, PRESENT YOUR SOLUTIONS NEATLY and box your final answer.

You may present your answers in MS Excel, MS Office, or in a separate sheet of paper. If you choose the latter option, please ensure that the scanned or photographed copy is readable (i.e. not blurred).

TEST 1 – THEORIES (1 pt. each, 10 pts)

1. Legolas and Gimli are long-time partners who share profits and losses using a certain profit and loss ratio. Gandalf is to be admitted to the partnership. After Gandalf purchases half of Gimli's interest in the partnership, the new profit and loss sharing ratio for Legolas, Gimli and Gandalf is 60%, 20% and 20% respectively. If P/L ratios should be equal to their capital interests, what is the original P/L ratio of the old partners (Legolas and Gimli)?
A. 6:2, respectively
B. 3:2, respectively
C. 2:3, respectively
D. Cannot be determined
2. The contributed capital of a new partner is less than his capital credit. If the bonus method is used, the bonus will be received by:
A. The new partner in its entire amount.
B. The old partners, allocated using their old profit and loss ratio.
C. All the partners, allocated using their new profit and loss ratio.
D. The old partners, only if a positive revaluation exists.
3. Generally, profits and losses are shared by the partners
A. Based on their original capital contributions.
B. Equally, to be fair and just.
C. Using different allocation bases.
D. In accordance with their agreement.
4. Partner's interest in a partnership is generally equal to:
A. The sum of the fair values of the assets the partner contributes to the firm, increased by any liabilities of other partners assumed and decreased by any personal liabilities.
B. The sum of the fair values of net assets the partners contribute to the firm.
C. The sum of the bases of the individual assets the partner contributes to the firm, decreased by the partner's share of partnership liabilities.
D. The unamortized cost of the assets to the partner.
5. Statement I - Generally, when computing the shares of partners in the net income of the partnership for a certain period, the profit and loss sharing agreement is still followed regardless of the sufficiency of the net income to cover the salaries, interest on capital, bonuses and remainder allocation as stated in the said agreement.
Statement II - Generally, bonus to partners is only given if the partnership has a net income.
A. Only Statement I is true
B. Only Statement II is true
C. Both statements are true
D. Both statements are false
6. Property other than cash which is part of the initial investment in the partnership would be recorded for financial accounting purposes at the:
A. Proprietors' book values or the fair value of the property at the date of the investment, whichever is higher.
B. Proprietors' book values or the fair value of the property at the date of the investment, whichever is lower.
C. Proprietors' book values of the property at the date of the investment.
D. Fair value of the property at the date of the investment.
7. Which of the following DOES NOT represent a logical equation or pairing?
A. Loans to partners = Receivable from partners
B. Loans from partners = Payable to partners
C. Loans to partnership = Loans from partners
D. Loans from partnership = Payable to partners
8. The legal characteristic of a partnership whereby each partner is an agent of the partnership and is able to bind the partnership to contracts within the normal scope of the partnership business is known as:
A. Unlimited liability
B. Mutual agency
C. Solidary agreement
D. None of the above.

Fordney Chapter 1answer Key

M Walker



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Workbook for Fordney's Medical Insurance and Billing - E-Book Linda M. Smith, 2025-04-04 Get the hands on practice you need to master medical insurance billing and coding Corresponding to the chapters in Fordney's Medical Insurance and Billing 17th Edition this workbook provides realistic exercises that help you apply concepts and develop the skills needed by insurance billing specialists Assignments ask you to complete common claim forms such as the CMS 1500 and the UB 04 by extracting information from patient records and accurately selecting procedural and diagnostic codes This edition adds exercises on professionalism HCPCS coding and credentialing activities With this practical workbook you will make the most of your Fordney's textbook NEW HCPCS Coding chapter includes exercises for ambulance billing supply billing and more NEW exercises on professionalism cover customer service conflict management diversity awareness leadership and other competencies to help you become an effective engaged and highly functioning employee NEW exercises related to billing of automobile and liability insurance Self study exercises reinforce your understanding with matching true false multiple choice mix and match and fill in the blank questions as well as critical thinking assignments Diagnostic procedural and HCPCS code exercises provide practice with submitting a claim or making an itemized billing statement Study outlines focus your review by listing the key points for each chapter Performance objectives make learning easier by highlighting what you need to accomplish in each chapter Key terms and abbreviations at the beginning of each chapter provide a quick reference to the health insurance terminology you need to know Critical Thinking assignments are based on short real world vignettes preparing you to work in a real medical office and allowing you to apply theory learned from the textbook

Fordney's Medical Insurance and Billing - E-Book Linda M. Smith, 2024-08-07 Gain the skills you need to succeed in insurance coding and billing Fordney's Medical Insurance and Billing 17th Edition helps you master the insurance billing specialist's role and responsibilities in areas such as diagnostic coding procedural coding HCPCS coding medical documentation billing and collection Using clear explanations this book covers all types of insurance coverage commonly encountered in hospitals physicians offices and clinics Step by step guidelines lead you through the submission of electronic claims and paper claims as well as the job search and professional advancement Written by coding specialist and educator Linda M Smith this market leading text is a complete guide to becoming an efficient insurance billing specialist NEW HCPCS Coding chapter covers ambulance billing supply billing and certificates of medical necessity NEW Content on professionalism includes customer service conflict management diversity awareness leadership and other competencies to help you become an effective engaged and highly functioning employee NEW Additional content on medical decision making helps you select the appropriate evaluation and management codes under the current documentation guidelines NEW Additional examples of CMS claims include those from Blue Shield and Automobile Insurance NEW Updates to credentialing include those specific to Medicare Medicaid and Workers Compensation Coverage of medical documentation diagnostic coding and procedural

coding provides you with the foundation and skills needed to work in a physician's office as well as ambulatory and inpatient settings. Coverage of the role and responsibilities of the insurance billing specialist emphasizes advanced job opportunities and certification. Chapter on HIPAA compliance as well as Compliance Alerts highlight important HIPAA compliance issues and the latest regulations. Step by step procedures detail common responsibilities of the insurance billing specialist and coder. Key terms and abbreviations are defined and emphasized reinforcing your understanding of new concepts and terminology. Color coded icons denote and clarify information rules and regulations for each type of payer. Insights From The Field includes more interviews with experienced insurance billing specialists providing a snapshot of their career paths and offering advice to the new student. Scenario boxes help you apply concepts to real world situations. Quick Review sections summarize chapter content and also include review questions. Student Software Challenge on the Evolve website allows you to practice filling out interactive CMS 1500 forms. [Workbook for Insurance Handbook for the Medical Office - E-Book](#)

Marilyn Fordney, 2016-01-12 Gain real world practice in insurance billing and coding with Fordney's Workbook for Insurance Handbook for the Medical Office 14th Edition. This user friendly workbook features realistic hands on exercises to help you apply concepts and develop critical thinking skills. Study tools include performance objectives, key terms, abbreviation lists, study outlines, critical thinking assignments, and more. Performance objectives are carried throughout the chapter to help users identify what needs to be accomplished for that chapter. Critical thinking assignments contain questions in the form of short real world vignettes to assist users in applying theory learned from the textbook. Self study exercises include fill in the blank, mix and match, multiple choice, and true/false questions. Key terms and abbreviations lists at beginning of each chapter help to teach and reinforce new concepts and terminology. Study outlines covering the key points for each chapter in the textbook guide effective note taking during classroom lecture. NEW Updated content reflects changes in the main text.

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Insurance Handbook for the Medical Office - E-Book Marilyn Fordney, 2015-12-08 Stay up on the latest in insurance billing and coding with Marilyn Fordney s Insurance Handbook for the Medical Office 14th Edition Trusted for more than 30 years this market leading handbook equips you to succeed as medical insurance specialist in any of today s outpatient settings Coverage emphasizes the role of the medical insurance specialist in areas such as diagnostic coding procedural coding Medicare HIPAA and bill collection strategies As with previous editions all the plans that are most commonly encountered in clinics and physicians offices are incorporated into the text as well as icons for different types of payers lists of key abbreviations and numerous practice exercises that assist you in accurately filling out claim forms This new edition also features expanded coverage of ICD 10 electronic medical records electronic claims submission and the HIPAA 5010 keeping you one step ahead of the latest practices and protocols of the profession Key terms are defined and emphasized throughout the text to reinforce understanding of new concepts and terminology Separate chapter on HIPAA Compliance in Insurance Billing as well as Compliance Alerts throughout the text highlights important HIPAA compliance issues to ensure readers are compliant with the latest regulations Emphasis on the business of running a medical office and the importance of the medical insurance specialist details the importance of the medical insurance specialist in the business of the medical office Increased focus on electronic filing claims submission prepares readers for the industry wide transition to electronic claims submission Separate chapter on documentation in the medical office covers the principles of medical documentation and the rationales for it Service to Patient features in most chapters offer examples of good customer service User resources on the Evolve companion website feature performance checklists self assessment quizzes the Student Software Challenge with cases on different payer types and an interactive CMS 1500 02 12 form to fill in NEW Expanded coverage of ICD 10 prepares users to code ICD 10 with the planned effective date of October 2015 NEW

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