

FINANCIAL ACCOUNTING FINAL EXAM STUDY GUIDE

QUESTIONS WITH CORRECT ANSWERS

What is the primary purpose of financial accounting? **CORRECT ANSWER** To measure and communicate business activities to external users

XYZ Company cash payments: Purchase equipment \$3700, Pay rent \$375, Repay loan to the bank \$4200, Pay salaries \$850. What is the total amount of cash paid for operating activities? **CORRECT ANSWER** \$1225
Rent & Salaries are the only operating expenses listed

XYZ had these balances after the first year of operations: assets \$35,400, stockholders' equity \$14,800, dividends \$3,200, net income \$10,000

What is the amount of XYZ liabilities? **CORRECT ANSWER** \$20,600
 $\text{Liabilities} = \text{Assets} - \text{Stockholder's Equity}$

Use the following appropriate amounts to calculate net income: Revenues, \$11,600; Liabilities, \$4,100; Expenses, \$3,800; Assets, \$17,700; Dividends, \$1,300. **CORRECT ANSWER** \$7800
 $\text{Net income} = \text{Revenues} - \text{Expenses}$

XYZ has an ending Retained Earnings balance of \$51,600. If during the year DW paid dividends of \$4,900 and had net income of \$22,200, then what was the beginning Retained Earnings balance? **CORRECT ANSWER** \$34,300
 $\text{Beginning Retained Earnings} + \text{Net income} - \text{Dividends} = \text{Ending Retained Earnings}$

On January 1, XYZ started the year with a \$707,000 balance in Retained Earnings and a \$609,000 balance in common stock. During the year, the company reported net income of \$101,000, paid a dividend of \$14,600, and issued more common stock for \$26,000. What is total stockholders' equity at the end of the year? **CORRECT ANSWER** \$1,428,400
 $\text{Total Stockholders' Equity} = \text{Common Stock} (\$609,000 + \$26,000) + \text{Retained Earnings} (\$707,000 + \$101,000 - \$14,600)$

The following are reported in XYZ ledger: assets 77,000, liabilities 30,000, retained earnings 8500.

What is the balance in the common stock account? **CORRECT ANSWER** \$30,500
 $\text{Assets} (\$77,000) = \text{Liabilities} (\$30,000) + \text{Stockholders' Equity} (\$30,500 + 8,500)$

XYZ Company provides services to customers totaling \$2,200, for which it billed the customers. How would the transaction be recorded? **CORRECT ANSWER** Debit Accounts Receivable \$2200
Credit Service Revenue \$2200

Financial Accounting Final Exam Study Guide

O. Ray Whittington



Financial Accounting Final Exam Study Guide:

ACCA Paper F3 - Financial Accounting (INT) Study Text BPP Learning Media,2009-07-01 The examiner has reviewed the Study Text which concentrates on the key areas of the syllabus and takes account of the examiner's guidance on how topics will be examined. It includes a step by step approach to topics that students may find difficult such as control account reconciliations and suspense accounts. There are lots of examples and questions in each chapter to help you practise the techniques.

ACCA Paper F3 - Financial Accounting (GBR) Study Text BPP Learning Media,2009-07-01 The ACCA F3 Study Text is split into six parts in line with the syllabus structure. The examiner has commented that the Study Text is well structured and focused to meet the requirements of the F3 student. There is a whole chapter devoted to the subject of ethical considerations as ethics and social responsibility are integral to the new ACCA syllabus.

Wiley CPAexcel Exam Review Spring 2014 Study Guide O. Ray Whittington,2014-06-02 The world's most effective CPA exam prep system. Financial Accounting and Reporting module. Wiley CPAexcel Exam Review is the world's most trusted study guide for the Certified Public Accountant's exam. Complete, comprehensive and updated to align with the latest exam content. With 2,800 practice questions and solutions across four volumes, the unique modular format helps you organize your study program, zeroing in on areas that need work. This volume, Financial Accounting and Reporting, contains all current AICPA content requirements, providing total coverage of this section of the exam. You'll get detailed outlines and study tips, simulation and multiple choice questions and skill building problems that have made this guide the most effective CPA prep system for over thirty years. The uniform CPA exam is updated annually to include new laws, regulations and guidelines, so it's important that your study guide be up to date as well. Wiley CPAexcel Exam Review is updated annually to reflect the latest version of the exam and is the number one bestselling CPA study guide in the world because it provides full comprehensive coverage of all exam content and more practice questions than any other guide, many of which are taken directly from past exams. The unique format allows you to identify target and master problem areas section by section. Learn how to logically build your knowledge stores for better recall. Practice with thousands of sample questions taken from past exams. Review all exam content including the newest guidelines and regulations. No one wants surprises on exam day and thorough preparation is the key to successful performance. Whether you're embarking on a new study program or just need a quick refresher before the exam, Wiley CPAexcel Exam Review is proven to be the most current, complete, comprehensive prep you can get.

ACCA Approved - F3 Financial Accounting (September 2017 to August 2018 exams) Becker Professional Education,2017-04-15 ACCA Approved and valid for exams from 01 Sept 2017 up to 31 August 2018. Becker's F3 Financial Accounting Study Text has been approved and quality assured by the ACCA's examining team.

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