

**MIDTERM EXAMINATION
FINANCIAL ACCOUNTING 1**

NAME: _____
PROFESSOR: _____

SCORE: _____
DATE: _____

**INSTRUCTIONS: WRITE YOUR FINAL ANSWER AT THE END PAGE OF EXAM.
STRICTLY NO ERASURES. PLEASE PROVIDE SOLUTIONS AS NECESSARY.
GOODLUCK!**

Walkaway Company started business at the beginning of the current year. The entity established an allowance for bad debts estimated at 5% credit sales. During the year, the entity had written off P25,000 of uncollectible accounts. Analysis of the accounts showed that merchandise purchased in the current year amounted to P4,500,000 and ending merchandise inventory was P750,000. Goods were sold at 40% above cost. Sales on account amounted to 80% of total sales. Total collections from customers, excluding cash sales amounted to P3,000,000.

1. What is the cost of goods sold?
 - a. 3,750,000
 - b. 4,500,000
 - c. 2,700,000
 - d. 2,250,000
2. What is the balance of accounts receivable at year-end?
 - a. 1,175,000
 - b. 1,200,000
 - c. 2,225,000
 - d. 990,000
3. What is the balance of allowance for doubtful accounts at year-end?
 - a. 210,000
 - b. 185,000
 - c. 262,500
 - d. 237,500

Colossal Company provided the following transactions affecting accounts receivable during the year ended Dec. 31, 2015:

Sales (cash and credit)	5,900,000
Cash received from credit customers, all	
of whom took advantage of the discount	

Financial Accounting Mid Term Exam

Kathleen Armour



Financial Accounting Mid Term Exam:

Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-06-06 Managerial Accounting provides students with a clear introduction to fundamental managerial accounting concepts. One of the major goals of this product is to orient students to the application of accounting principles and techniques in practice. By providing students with numerous opportunities for practice with a focus on real world companies, students are better prepared as decision makers in the contemporary business world.

Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Jill E. Mitchell, 2021-12-02 Financial Accounting Tools for Business Decision Making by Paul Kimmel, Jerry Weygandt and Jill Mitchell provides a practical introduction to financial accounting with a focus on how to use accounting information to make business decisions. Through significant course updates, the 10th Edition presents an active hands-on approach designed to spark effective learning, develop critical thinking skills, and inspire and prepare the next generation of accounting and business professionals. To ensure maximum understanding of core concepts, scaffolded assessments are integrated throughout the text at the point of learning. This text also offers a wide variety of questions and end-of-chapter homework material presented within real world business scenarios, helping students understand not just the how and why of accounting but its greater business applications as well. Throughout the text, students will have the opportunity to work through numerous hands-on activities like the Cookie Creations running case study, Expand Your Critical Thinking Questions, Excel Templates, and Analytics in Action problems in order to further develop their decision-making mindsets within the accounting context. These applications all map to chapter material as well, making it easy for instructors to determine where and how to incorporate key skill development into their syllabus. With Kimmel Financial Accounting, students will build a strong understanding of financial accounting fundamentals while simultaneously learning the tools necessary to make successful business decisions in their future careers.

Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2020-12-03 Accounting Principles 14th Edition provides students with a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective. Through a primary review of accounting transactions, integrated real world examples, and a variety of practice opportunities, students develop a thorough understanding of how to apply accounting principles and techniques in practice. Students work through an entire program that builds their mastery of accounting concepts with an emphasis on decision making and key data analysis skills appropriate at the introductory level that keeps them engaged and better prepared to connect the classroom to the real world.

Survey of Accounting Paul D. Kimmel, Jerry J. Weygandt, Jill E. Mitchell, 2022-11-15 Provide future business professionals with a practical introduction to financial and managerial accounting without the use of debits and credits. With its unique focus on building students' decision-making skills and emphasis on financial statements, Survey of Accounting 3rd Edition meaningfully integrates data analytics and the importance of using accounting information in real world decision

making Adaptive practice opportunities and engaging real world industry examples and videos strengthen student understanding of accounting concepts and illustrate how these are relevant to their everyday lives and future careers in business and accounting

Financial and Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2025-01-02 Financial and Managerial Accounting 5th Edition by Jerry Weygandt Paul Kimmel and Jill Mitchell provides a practical introduction to financial and managerial accounting with a hands on active learning experience to improve student understanding retention and engagement Students work through integrated practice at the point of learning with real world connections and high quality assessment ensuring they learn concepts more efficiently and understand the why and how of accounting application In addition Financial and Managerial Accounting 5th Edition includes a variety of hands on activities and resources that enhance practical learning and key skills including running cases various data analytics assignments and coverage of leading industry topics These resources help develop critical thinking and business decision making skills preparing students for future job success no matter what path they take

Introduction to Financial Accounting Kumen H. Jones, 2000 In this revision the authors present accounting information in a broader business context emphasizing what accounting information is why it is important and how it is used to make strategic economic decisions Optional brief coverage of accounting procedures debits credits is included The 2 e features expanded assignment material new annual report projects and new PHILIP CW site

Advances in Accounting Education Dorothy Feldmann, Timothy J. Rupert, 2012-09-03 Advances in Accounting Education is a refereed academic research annual that aims to help meet the needs of faculty members who are interested in ways to improve accounting classroom instruction at college and university levels It publishes thoughtful well developed articles that are readable relevant and reliable

Teaching Innovation in University Education: Case Studies and Main Practices Saura, Jose Ramon, 2022-06-17 In the last decade the development of new technologies has made innovation a fundamental pillar of education Teaching innovation includes the evolution of both teaching and learning models to drive improvements in educational methodologies Teaching innovation is a pioneer in the understanding and comprehension of the different teaching methodologies and models developed in the academic area Teaching innovation is a process that seeks validation in the academic and teaching communities at universities in order to promote the improvement and its practices and uses in the future characterized by digital development and data based methods Teaching Innovation in University Education Case Studies and Main Practices features the major practices and case studies of teaching innovation developed in recent years at universities It is a source on study cases focused on teaching innovation methodologies as well as on the identification of new technologies that will help the development of initiatives and practices focused on teaching innovation at higher education institutions Covering topics such as didactic strategies service learning and technology based gamification this premier reference source is an indispensable resource for pre service teachers lecturers students faculty administrators libraries entrepreneurs researchers and

academicians **ACCT3 Financial** Jonathan Tyler, Norman H. Godwin, C. Wayne Alderman, 2018-09-01 ACCT3 Financial is the Asia Pacific edition of the proven 4LTR press approach to financial accounting designed to enhance students learning experiences The text is for teaching students learning the preparers debits and credits approach and is presented in an easy to read and accessible style Concise and complete new data and case studies from the Australian branch of CSL have been included as well as fully updated content This new edition also includes a strong suite of student and instructor resources including CourseMate Express to enhance student learning and revision Advances in Accounting Education Thomas G. Calderon, 2020-10-05 AAE publishes empirical and non empirical research in Accounting Education Volume 24 addresses five key themes 1 research on student attitudes and behaviour 2 cases and pedagogical approaches in tax 3 financial reporting and introductory accounting 4 research about the CPA exam and 5 international perspectives Users Approach to Financial Accounting Pearson Custom Publishing, 1995-08 **Financial and Managerial Accounting. 6n/r Uk/us - Rental Only]. ,** *Wiley CPA Exam Review 2010, Financial Accounting and Reporting* Patrick R. Delaney, O. Ray Whittington, 2009-12-02 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in financial accounting and reporting The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work Financial Accounting For Dummies Maire Loughran, 2020-12-08 Learn to speak fluent finance and ace your exams Warren Buffett said that accounting is the language of business And for many accounting and business students the obscure terminology of accounting makes fluency hard to achieve Financial Accounting For Dummies can help to demystify abstract concepts in a straightforward friendly way With step by step examples and real world scenarios practice it helps you grasp the fundamentals of accounting until you re ready to interpret analyze and evaluate corporate financial statements like you ve been doing it all your life Packed with easy to understand examples this book takes you from the big three financial statements all the way through to income taxes Or join the anti fraud squad by discovering how to spot the ten most common accounting shenanigans Grasp introductory financial accounting course material Explore common concepts financial

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ECRM 2020 20th European Conference on Research Methodology for Business and Management Studies Dr. Manuel Au-Yong-Oliveira, Professor Carlos Costa, 2020-06-18 The European Conference on Research Methodology for Business and Management Studies was established 19 years ago This event has been held in countries across Europe including Ireland England France Malta Portugal Spain to mention only a few of the countries who have hosted it The conference is generally attended by participants from more than 25 countries The Electronic Journal of Business Research Methods indexed by Scopus publishes a special edition of the best papers presented at this conference The conference once again played host to the Innovation in Teaching of Research Methodology Excellence Awards

The First Year D. Burton Smith, 2021-01-26 After losing his cherished wife of sixty three years to leukaemia Don joined a writing group called The Centre Wellington Writers thewellies com What he wrote was a mix of fiction and non fiction both realistic and larger than life The First Year compiles ninety seven stories from Don s first year of writing for fun ranging from fifty word micro stories to a 30 000 word novella Follow entrepreneurs as they fight against and try to outsmart the odds Dive into Nurena a science fiction novella about a hostile planet crypto currency and an oppressive regime Rescue loons from a frozen lake read along with a children s story reminisce about loved ones and times past revive a failing company and travel the stars D Burton Smith has worked as a chartered accountant general manager university educator and productivity consultant Over the course of his career he visited over a hundred companies to examine their factories products and records to help optimize their operations He has written hundreds of reports cases articles and teaching notes over a sixty year career but for the first time he was writing from what was in his head

Making Takshila in California Ryan Baidya, 2019-02-06 Making Takshila in California is an account of my journey to make a Takshila in California It is a tale of revealing corruption collusion and abuse of power by the State of California The Bureau for Private Post Secondary Education BPPE and Department of Consumer Affairs DCA of California engaged in abusive and unconstitutional activities Takshila One of the best performing innovative start up institutions that trained high tech professionals successfully Silicon Valley and rest of the country happily employed them Yet CTU has been bullied threatened and subjected to injustice prejudice and discrimination And the question is WHY This WHY took us to the land where State Assembly members Senators the U S Congressman and some media did not want to go We questioned We exposed wrongdoings of BPPE DCA California Attorney General Kamala Harris and Xavier Becerra We were thus systematically bullied threatened discriminated against and violated of our constitutional rights We are not a unique situation There are over several hundred may be near thousands of California institutions have a similar story to tell Someone needs to ASK

The Routledge Companion to Accounting in Emerging Economies Pauline Weetman, Ioannis

Tsalavoutas,2019-07-23 As researchers reveal the increasing complexities of accounting practices in emerging economies there is a growing need for an overview of the topic The Routledge Companion to Accounting in Emerging Economies is a prestige work offering an introduction to current scholarship in the field with indications of future directions for enhancing the contribution to knowledge With regional coverage of key emerging economies such as Brazil Russia India and China the team of contributors analyse issues in accounting in detail while shedding light on the role of the accounting profession in providing accountability and governance across the developing world Each chapter is headed up by an internationally recognised author who is a leading expert in designing and implementing research approaches to the topic Within the team of authors some are experienced senior contributors while others are developing new avenues of exploration on the basis of high quality doctoral study This range of author experience has been deliberately chosen to allow the reader to envisage working in such a team while growing in confidence This unique reference offers a comprehensive guide to advanced students academics practitioners and policy makers on the current state of and potential developments in accounting in developing economies globally This work will be of particular interest to students and researchers looking to identify topics in emerging economies academics and practitioners seeking convenient access to an unfamiliar area and established researchers seeking a single repository on the current state of knowledge current debates and relevant literature

Advances in Accounting Education Timothy J. Rupert,Beth B. Kern,2015-08-07 *Advances in Accounting Education Teaching and Curriculum Innovations* investigates how teaching methods or curricula programs in accounting can be improved **Distance edu Different Countries** D.b.rao,2007

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