#### Competency Exam Topics (provided by FSU)

#### 4 financial statements:

- Balance Sheet
- Income Statement
- Statement of Cash Flows (direct method)
- Statement of Retained Earnings

#### Debits & credits

The accounting cycle

Trial balances

Adjusting entries

Closing entries

Multi-step income statement

#### Inventory:

- LIFO
- FIFO
- Weighted-average

#### Bank reconciliation

Accounts receivable and bad debts (using the allowance method)

#### Long-term assets & depreciation

- Straight-line
- Activity method
- Double-declining balance

Disposal of assets / gains & losses

#### Payroll

Bonds (using effective interest method of amortizing discounts and premiums)

#### Mortgages.

#### Stockholders' equity

- Issuance of stock
- Common stock
- Preferred stock
- Treasury stock
- Cash dividends
- Stock dividends
- Stock splits

# **Fsu Accounting Competency Exam**

**Clemens Wendtner** 

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In a digitally-driven world where displays reign supreme and quick communication drowns out the subtleties of language, the profound techniques and mental subtleties hidden within words frequently move unheard. Yet, situated within the pages of **Fsu Accounting Competency Exam** a interesting fictional treasure blinking with raw emotions, lies a fantastic journey waiting to be undertaken. Published by a talented wordsmith, this enchanting opus attracts viewers on an introspective journey, softly unraveling the veiled truths and profound impact resonating within ab muscles fabric of every word. Within the psychological depths of the moving evaluation, we can embark upon a honest exploration of the book is core themes, dissect their charming publishing style, and fail to the powerful resonance it evokes strong within the recesses of readers hearts.

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