

Principles of Accounting Exam 1 || Questions & Answers (Graded A+)

Angelo State 2301 Exam 1 Accounting Principles 11 edition Weygandt
Kimmel Kieso

Financial Accounting - ANSWER - the system of processing financial data for a company with the purpose of producing a set of financial statements which investors and creditors can use to make financial decisions.

Financial Statements - ANSWER - relatively short reports that disclose information about various aspects of a company (including the balance sheet, income statement, cash flow statement and statement of retained earnings)

Balance Sheet (include purpose in definition) - ANSWER - a report which portrays the financial position of a company as of a particular point in time by listing both all of a company's assets and liabilities at a particular point in time and showing the difference between the two as owners' equity.
Step 7: Classify!

Asset - ANSWER - anything of value owned by a company.

Liability - ANSWER - any obligation of a company to either pay out assets or perform services in the future.

Owners' Equity - ANSWER - residual ownership of a company's assets (that is, after factoring out the company's liabilities)
B/S: common stock
residual earnings

Income Statement (include purpose in definition) - ANSWER - a report which measures a company's performance over a specified period of time.
Step 7: Enhance predictive capacity!

Accrual Accounting - ANSWER - the method chosen in financial accounting by which a company's performance is measured by first recognizing revenue for the value of goods sold or services performed followed by matching against the revenues all of the costs incurred in producing the revenues.

Revenue - ANSWER - the value of goods sold or services performed during a given time period.

Expense - ANSWER - the cost of goods sold or services performed during a given time period.

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