
Financial Accounting Exam 1 Questions And Answers

Accounting - Answer System that collects and processes (analyzes, measures, and records) financial information about an organization and reports that information to decision makers.

Accounting entity - Answer Is the organization for with financial data are to be collected.

The four basic statements: - Answer 1. Balance Sheet

2. Income Statement

3. Statement of Retained Earnings

4. Statement of Cash flows

Balance Sheet - Answer Reports the amount of assets, liabilities and stockholders' equity of an accounting entry at a point in time.

Income Statement - Answer Reports the revenues less the expenses of the accounting period.

Statement of Retained Earnings - Answer Reports the way that net income and the distribution of dividends affected the financial position of the company during the accounting period.

Statement of Cash Flows - Answer Reports inflows and outflows of cash during the accounting period in the categories of operating, investing, and financing.

Basic Accounting Equation - Answer $Assets = Liabilities + Stockholders' Equity$

Assets - Answer Are the economic resources owned by the company. Each of these economic resources is expected to provide future benefits to the firm.

Liabilities - Answer Are the company's debts or obligations. Which will be paid with assets or services.

Stockholders' Equity (Owners' Equity) - Answer Indicates the amount of financing provided by owners of the business and earnings. Is the sum of the contribute capital + the retained earnings.

Accounting Period - Answer Is the time period cover by the financial statements.

Financial Accounting 1 Questions And Answers

Yi-Tong Ma



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