

Practice Problems

Part 1 - Financial Accounting

Accounting Equation

True/False

1. An increase in total assets indicates that either liabilities or stockholders' equity or a combination of the two must also increase. **True** False
2. The amount of stockholders' equity of a company can be measured as the difference between assets and liabilities. **True** False
3. A company uses \$100,000 to pay off debt; its stockholders' equity will increase \$100,000. True **False**
4. A company receives \$100,000 in cash for providing services to its customers; its stockholders' equity will increase \$100,000. **True** False
5. A company uses \$8,000 to pay rent expense; its stockholders' equity will increase \$8,000. True **False**

Multiple Choice

1. What is the accounting equation effect when a company borrows \$2,000,000?
A. Assets and Liabilities both increase by \$2,000,000.
B. Assets increase by \$2,000,000 and Liabilities decrease by \$2,000,000.
C. Assets remain unchanged and Liabilities increase by \$2,000,000.
D. Assets decrease by \$2,000,000 and Liabilities increase by \$2,000,000.
2. Total liabilities decrease by \$49,000 and stockholders' equity increases by \$29,000 during a period of time. What is the change in total assets during the same time period?
A. \$20,000 increase.

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