

FINANCIAL ACCOUNTING FINAL EXAM STUDY GUIDE

QUESTIONS WITH CORRECT ANSWERS

What is the primary purpose of financial accounting? CORRECT ANSWER To measure and communicate business activities to external users

XYZ Company cash payments: Purchase equipment \$3700, Pay rent \$375, Repay loan to the bank \$4200, Pay salaries \$850, What is the total amount of cash paid for operating activities? CORRECT ANSWER \$1225
Rent & Salaries are the only operating expenses listed

XYZ had these balances after the first year of operations: assets \$35,400, stockholders' equity \$14,800, dividends \$3,200, net income \$10,000

What is the amount of XYZ liabilities? CORRECT ANSWER \$20,600
 $Liabilities = Assets - Stockholder's Equity$

Use the following appropriate amounts to calculate net income: Revenues, \$11,600; Liabilities, \$4,100; Expenses, \$3,800; Assets, \$17,700; Dividends, \$1,300. CORRECT ANSWER \$7800
 $Net\ income = Revenues - Expenses$

XYZ has an ending Retained Earnings balance of \$51,600. If during the year DW paid dividends of \$4,900 and had net income of \$22,200, then what was the beginning Retained Earnings balance? CORRECT ANSWER \$34,300
 $Beginning\ Retained\ Earnings + Net\ income - Dividends = Ending\ Retained\ Earnings$

On January 1, XYZ started the year with a \$707,000 balance in Retained Earnings and a \$609,000 balance in common stock. During the year, the company reported net income of \$101,000, paid a dividend of \$14,600, and issued more common stock for \$26,000. What is total stockholders' equity at the end of the year? CORRECT ANSWER \$1,428,400
 $Total\ Stockholders'\ Equity = Common\ Stock\ (\$609,000 + \$26,000) + Retained\ Earnings\ (\$707,000 + \$101,000 - \$14,600)$

The following are reported in XYZ ledger: assets 77,000, liabilities 30,000, retained earnings 8500.

What is the balance in the common stock account? CORRECT ANSWER \$30,500
 $Assets\ (\$77,000) = Liabilities\ (\$38,000) + Stockholders'\ Equity\ (\$30,500 + 8,500)$

XYZ Company provides services to customers totaling \$2,200, for which it billed the customers. How would the transaction be recorded? CORRECT ANSWER Debit Accounts Receivable \$2200
Credit Service Revenue \$2200

Financial Accounting Dallas Telecourse Study Guide

Christian Drosten



Financial Accounting Dallas Telecourse Study Guide:

Unveiling the Magic of Words: A Review of "**Financial Accounting Dallas Telecourse Study Guide**"

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