
Peregrine Exam Test

What is a general ledger? - answer A general ledger account is an account or record used to sort, store and summarize a company's transactions.
asset accounts such as Cash, Accounts Receivable, Inventory, Investments, Land, and Equipment

liability accounts including Notes Payable, Accounts Payable, Accrued Expenses Payable, and Customer Deposits

stockholders' equity accounts such as Common Stock, Retained Earnings, Treasury Stock, and Accumulated Other Comprehensive Income

What is the difference between accounts payable and accounts receivable? - answer
Accounts payable is a current liability account in which a company records the amounts it owes to suppliers or vendors for goods or services that it received on credit.

Accounts receivable is a current asset account in which a company records the amounts it has a right to collect from customers who received goods or services on credit.

What is the cost of goods sold? - answer The cost of goods sold is the cost of the products that a retailer, distributor, or manufacturer has sold.

What is owner's equity? - answer Owner's equity is one of the three main sections of a sole proprietorship's balance sheet and one of the components of the accounting equation: $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$.

What is principles of accounting? - answer Principles of accounting can also refer to the basic or fundamental accounting principles: cost principles, matching principles, full disclosure principles, materiality principles, going concern principles, economic entity principles, and so on. In this context, principles of accounting refers to the broad underlying concepts which guide accountants when preparing financial statements.

What is equity? - answer Equity can indicate an ownership interest in a business, such as stockholders' equity or owner's equity.
Equity can mean an owner's interest in a personal asset. For example, the owner of a \$200,000 house that has a mortgage loan of \$75,000 is said to have \$125,000 of equity in the house.

What is meant by reconciling an account? - answer Reconciling an account is likely to mean proving or documenting that an account balance is correct.

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Table of Contents Peregrine Assessment Exam Questions Strayer

1. Understanding the eBook Peregrine Assessment Exam Questions Strayer
 - The Rise of Digital Reading Peregrine Assessment Exam Questions Strayer
 - Advantages of eBooks Over Traditional Books
2. Identifying Peregrine Assessment Exam Questions Strayer
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Peregrine Assessment Exam Questions Strayer
 - User-Friendly Interface

4. Exploring eBook Recommendations from Peregrine Assessment Exam Questions Strayer
 - Personalized Recommendations
 - Peregrine Assessment Exam Questions Strayer User Reviews and Ratings
 - Peregrine Assessment Exam Questions Strayer and Bestseller Lists
5. Accessing Peregrine Assessment Exam Questions Strayer Free and Paid eBooks
 - Peregrine Assessment Exam Questions Strayer Public Domain eBooks
 - Peregrine Assessment Exam Questions Strayer eBook Subscription Services
 - Peregrine Assessment Exam Questions Strayer Budget-Friendly Options
6. Navigating Peregrine Assessment Exam Questions Strayer eBook Formats
 - ePub, PDF, MOBI, and More
 - Peregrine Assessment Exam Questions Strayer Compatibility with Devices
 - Peregrine Assessment Exam Questions Strayer Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Peregrine Assessment Exam Questions Strayer
 - Highlighting and Note-Taking Peregrine Assessment Exam Questions Strayer
 - Interactive Elements Peregrine Assessment Exam Questions Strayer
8. Staying Engaged with Peregrine Assessment Exam Questions Strayer
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Peregrine Assessment Exam Questions Strayer
9. Balancing eBooks and Physical Books Peregrine Assessment Exam Questions Strayer
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Peregrine Assessment Exam Questions Strayer
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Peregrine Assessment Exam Questions Strayer
 - Setting Reading Goals Peregrine Assessment Exam Questions Strayer
 - Carving Out Dedicated Reading Time

-
12. Sourcing Reliable Information of Peregrine Assessment Exam Questions Strayer
 - Fact-Checking eBook Content of Peregrine Assessment Exam Questions Strayer
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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