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## **Study Guide for Peregrine Exam Questions and Answers 100% Updated**

**1. When the costs of supplies increase in an industry, the low cost leader**

**\_\_\_\_\_**; is the only firm able to pay the higher prices and continue to earn average or above average returns

**2. Accounts Payable:** 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

**3. accounts receivable:** 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

**4. what is the cost of goods sold?:** the total cost of merchandise sold during a period

**5. owners equity:** one of the three main sections of a sole proprietorship's balance sheet

**6. cash:** includes the following: currency and coins, checks received from customers but not yet deposited, checking accounts, and petty cash

**7. cash equivalents:** short-

term high liquidity investments with a maturity date that was 3 months or less at the time of purchase. Ex) money market accounts, U.S. Treasury Bills, and commercial paper

**8. when a business erroneously records expenses as assets, it has violated the measurement of \_\_\_\_\_:** classification

**9. lying by omission involves intentionally:** withholding material facts

**10. The Federal Highway Administration uses notice-and-comment rulemaking. this process begins with:** the publication of a notice of proposed rulemaking

**11. one way human resource planning links to strategic planning is by providing a set of inputs into the \_\_\_\_\_:** strategy formulation process

**12. which of the following is not one of W. Edwards Deming's 14 points?:** the only performance standard is zero defects

**13. operating statement is another name for the \_\_\_\_\_:** Income Statement

**14. Purchases, returns and allowances, and purchase discounts are classified as \_\_\_\_\_ on the income statement:** contra-cost accounts

**15. law of supply:** states that the quantity of a good supplied (I.E. the amount owners o

# Peregrine Assessment Study Guide

**Judd E. Hollander**



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