
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

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