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# 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.

# Peregrine Cpc Exam Test Bank Bing

**David Baud**



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