
Peregrine Exam Study Guide 253 Questions with Complete Solutions

What is a general ledger? - *Correct Answers* 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? - *Correct Answers* 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? - *Correct Answers* The cost of goods sold is the cost of the products that a retailer, distributor, or manufacturer has sold.

What is owner's equity? - *Correct Answers* 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? - *Correct Answers* 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? - *Correct Answers* 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.

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RD Boyd



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PMI-PBA® Exam Practice Test and Study Guide Brian Williamson, 2017-11-07 The PMI PBA Exam Practice Test and Study Guide attempts to address all your questions and concerns by providing two of the most sought after study aids memory maps and practice questions The systematic use of memory maps helps aid in the efficient recall of information and can boost confidence during the exam Well crafted practice questions are fantastic study aids that can be used to track your progress as you learn new concepts introduce you to the complex sentence structure that is likely to appear on the exam and concentrate your studies by domain essentially preparing you to pass the very challenging PMI PBA Exam in the allotted four hours In addition to study hints and exam topics this book provides references to tools and techniques that should be incorporated into your work immediately For each of the five domains outlined in the PMI Professional in Business Analysis PMI PBA Examination Content Outline 2013 the ECO twenty practice questions test your knowledge Also included is a challenging 200 question practice exam which is representative of the actual exam To enhance your studies a timed online simulated exam is also provided At the end of the simulated exam you can see your score per the number of questions you answered correctly These exam questions are crafted to foster learning and reinforce content they are not obscure or overly complicated but rather are representative of the actual exam Knowing what to do must be translated into doing what you know This book helps you prepare for the PMI PBA exam by instilling knowledge and encouraging critical thinking As a result the skills attained can lead to improved project success and outcomes and you ll have a much stronger understanding of the material along with the tools and techniques of business analysis PMI PBA is a registered trademark of the Project Management Institute

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