

## **Peregrine Exam Questions with 100 % Correct Answers 2024**

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.

# Peregrine Mba Test Question Bank

**Jianjun Gao**



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## **Table of Contents Peregrine Mba Test Question Bank**

1. Understanding the eBook Peregrine Mba Test Question Bank
  - The Rise of Digital Reading Peregrine Mba Test Question Bank
  - Advantages of eBooks Over Traditional Books
2. Identifying Peregrine Mba Test Question Bank
  - 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 Mba Test Question Bank
  - User-Friendly Interface
4. Exploring eBook Recommendations from Peregrine Mba Test Question Bank
  - Personalized Recommendations
  - Peregrine Mba Test Question Bank User Reviews and Ratings
  - Peregrine Mba Test Question Bank and Bestseller Lists
5. Accessing Peregrine Mba Test Question Bank Free and Paid eBooks
  - Peregrine Mba Test Question Bank Public Domain eBooks
  - Peregrine Mba Test Question Bank eBook Subscription Services
  - Peregrine Mba Test Question Bank Budget-Friendly Options

6. Navigating Peregrine Mba Test Question Bank eBook Formats
  - ePub, PDF, MOBI, and More
  - Peregrine Mba Test Question Bank Compatibility with Devices
  - Peregrine Mba Test Question Bank Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Peregrine Mba Test Question Bank
  - Highlighting and Note-Taking Peregrine Mba Test Question Bank
  - Interactive Elements Peregrine Mba Test Question Bank
8. Staying Engaged with Peregrine Mba Test Question Bank
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Peregrine Mba Test Question Bank
9. Balancing eBooks and Physical Books Peregrine Mba Test Question Bank
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Peregrine Mba Test Question Bank
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Peregrine Mba Test Question Bank
  - Setting Reading Goals Peregrine Mba Test Question Bank
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Peregrine Mba Test Question Bank
  - Fact-Checking eBook Content of Peregrine Mba Test Question Bank
  - 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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