

Total Assets: cash, equipment, building, land, accounts receivable

Total Liabilities: notes payable, accounts payable

Total Owner's Equity: capital stock, retained earnings

Exam Week 1

1. Internal users of financial accounting information include all of the following except:
 - Investors
2. The work of accountants practicing in public accounting may best be described as:
 - Providing various types of accounting services to a wide variety of clients
3. Financial statements may be prepared for which time period?
 - Any time period
4. The accounting standards and concepts used in the preparation of financial statements are called:
 - Generally accepted accounting principles (GAAP)
5. Overseeing a company's affairs to ensure that the company is managed with the best interest of shareholders in mind is called:
 - Corporate Governance
6. During the month of May, Henderson Company had the following transactions:
(1) Revenues of \$60,000 were earned and received in cash.
(2) Bank loans of \$9,000 were paid off.
(3) Equipment of \$20,000 was purchased.
(4) Expenses of \$36,800 were paid.
(5) Stockholders purchased additional shares for \$22,000 cash.
A statement of cash flows for May would report net cash flows from operating activities of:
 - \$23,200 (Net Cash Flow=Revenues- Expenses: 60,000-36,800)

Henderson Company Income Statement For the month of May		
Revenues		\$60,000
Expenses		\$36,800
Net Cash Flow (Net Income)		\$23,200

7. Each year, the accountant for Southern Real Estate Company adjusts the recorded value of each asset to its market value. Using these market value figures on the balance sheet violates:
 - The cost principle
8. If \$9,600 cash and a \$31,000 note payable are given in exchange for some office machines to be used in a business:
 - Total assets are increased
9. Which of the following activities is not a category into which cash flows are classified?
 - Marketing Activities
10. From an accounting viewpoint, when is a business considered as an entity separate from its owner(s)?

School District Accounting Test Study Guide

Michael Seilmaier



School District Accounting Test Study Guide:

School District Accounting Test Study Guide Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**School District Accounting Test Study Guide**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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