



Accounting Principles Answers

Jerry J. Weygandt

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company during a specific period It helps assess the company's ability to generate cash and its liquidity position 6 Describe the Matching Principle in Accounting Answer The matching principle requires expenses to be recognized in the same period as the revenues they help generate This principle ensures that financial statements accurately reflect the costs incurred to generate revenue providing a clearer picture of profitability 7 What is Depreciation and How Does It Impact Financial Statements Answer Depreciation is the systematic allocation of the cost of tangible assets over their useful lives It is a non cash expense that reduces the book value of assets on the balance sheet and impacts the income statement by reducing net income 8 Explain the Difference Between FIFO and LIFO Inventory Valuation Methods Answer FIFO First In First Out FIFO assumes that the first units purchased or produced are the first ones sold or used It results in lower cost of goods sold and higher ending inventory during inflationary periods LIFO Last In First Out LIFO assumes that the last units purchased or produced are the first ones sold or used It results in higher cost of goods sold and lower ending inventory during inflationary periods 9 What is the Purpose of the Balance Sheet Answer The balance sheet provides a snapshot of a company's financial position at a specific point in time showing its assets liabilities and equity It helps assess the company's liquidity solvency and overall financial health 10 Describe the Components of Shareholders Equity Answer Shareholders equity represents the owners residual interest in the company's assets after deducting liabilities It includes common stock additional paid in capital retained earnings and other comprehensive income These questions cover foundational concepts in accounting and are essential for understanding financial reporting analysis and decision making processes within organizations

Solutions to Problems and Answers to Questions in Principles of Accounting Harry Anson Finney,1923 **Wiley CPAexcel Exam**

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