

# Financial Accounting Exam 1

## Questions And Answers

**Accounting** - Answer System that collects and processes (analyzes, measures, and records) financial information about an organization and reports that information to decision makers.

**Accounting entity** - Answer is the organization for with financial data are to be collected.

The four basic statements: - Answer 1. Balance Sheet

2. Income Statement

3. Statement of Retained Earnings

4. Statement of Cash flows

**Balance Sheet** - Answer Reports the amount of assets, liabilities and stockholders' equity of an accounting entry at a point in time.

**Income Statement** - Answer Reports the revenues less the expenses of the accounting period.

**Statement of Retained Earnings** - Answer Reports the way that net income and the distribution of dividends affected the financial position of the company during the accounting period.

**Statement of Cash Flows** - Answer Reports inflows and outflows of cash during the accounting period in the categories of operating, investing, and financing.

**Basic Accounting Equation** - Answer  $\text{Assets} = \text{Liabilities} + \text{Stockholders' Equity}$

**Assets** - Answer Are the economic resources owned by the company. Each of these economic resources is expected to provide future benefits to the firm.

**Liabilities** - Answer Are the company's debts or obligations. Which will be paid with assets or services.

**Stockholders' Equity (Owners' Equity)** - Answer Indicates the amount of financing provided by owners of the business and earnings. Is the sum of the contribute capital + the retained earnings.

**Accounting Period** - Answer is the time period cover by the financial statements.

# Answers For Learnsmart Financial Accounting

**Belverd E. Needles**

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