

ACCOUNTING ANSWER KEY

1. Which of the following statements is false?
 - a. **Working capital management concerns decisions about all of a firm's assets.**
 - b. Net working capital equals working capital less current liabilities.
 - c. A firm with a current ratio greater than one has positive net working capital.
 - d. Net working capital is that portion of a firm's current assets financed with long-term funds.
2. Which of the following statements is false?
 - a. **Working capital management uses only a small portion of the financial manager's time.**
 - b. Liquidity is the ability to convert an asset into cash without significant loss.
 - c. The goal of working capital management is to maintain optimal level of net working capital.
 - d. Lengthening the cash cycle increases a firm's required level of working capital.
3. Which of the following statements is true?
 - a. The greater the stability of cash flows, the higher the requirement for net working capital.
 - b. Short-term interest rates are generally higher than long-term interest rates
 - c. Expectations theory can be used only to explain upward sloping yield curves.
 - d. **The traditional yield curve is upward sloping.**
4. Which of the following is true?
 - a. The hedging approach is an example of an aggressive working capital management strategy.
 - b. Long-term financing used to finance current assets under the hedging approach.
 - c. A higher level of working capital increases the firm's profitability.
 - d. **Technical insolvency is the inability of a firm to pay its obligations as they come due.**
5. Which of the following statements is false?
 - a. Maintaining a high level of current assets in the form of marketable securities reduces the profitability of technical insolvency.

Accounting Answer Key

Navneet Singh

Accounting Answer Key:

O Level Accounting Paper 1 (Topical & Yearly) 101 Muhammad Nauman Malik, 2019-09-30 Accounting Paper 1 O Level Topical Yearly *Resources in Education*, 1978-12 **Resources in Vocational Education**, 1979 Basic Accounting Interview Questions and Answers for Freshers - English Navneet Singh, Here are some basic accounting interview questions and answers that would be useful for freshers 1 What is accounting Answer Accounting is the systematic process of recording analysing and reporting financial transactions of a business It provides critical information for decision making ensuring that the financial performance and position of an organization are accurately represented 2 What are the different types of accounting Answer The main types of accounting include Financial Accounting Recording and reporting financial transactions to provide a clear financial picture to external stakeholders Management Accounting Providing information to managers for decision making planning and performance evaluation Cost Accounting Analysing the cost of production and operations to control expenses Tax Accounting Preparing tax returns and planning for future tax obligations 3 What are the fundamental accounting principles Answer The fundamental accounting principles include Accrual Principle Transactions are recorded when they occur not necessarily when cash is exchanged Consistency Principle The same accounting methods should be used from period to period Going Concern Principle Assumes that the business will continue to operate indefinitely Matching Principle Expenses should be matched with the revenues they help to generate Prudence Principle Revenues and profits are not anticipated but expenses and losses are provided for as soon as they are recognized 4 What is the accounting equation Answer The accounting equation is Assets Liabilities Equity This equation forms the foundation of double entry bookkeeping where every transaction affects at least two accounts 5 What is double entry bookkeeping Answer Double entry bookkeeping is an accounting system where each transaction is recorded in at least two accounts This system ensures that the accounting equation Assets Liabilities Equity always remains balanced For every debit entry there is a corresponding credit entry 6 What are financial statements Answer Financial statements are formal records of the financial activities of a business They include Balance Sheet Shows the company's financial position at a specific point in time Income Statement Reports the company's financial performance over a specific period Cash Flow Statement Provides information about the company's cash inflows and outflows over a period 7 What is depreciation Answer Depreciation is the process of allocating the cost of a tangible asset over its useful life It accounts for the wear and tear usage and obsolescence of the asset Common methods of depreciation include straight line declining balance and units of production 8 What is a trial balance Answer A trial balance is a report that lists the balances of all general ledger accounts at a particular point in time It is used to verify that the total debits equal the total credits ensuring that the accounting entries are accurate 9 What is working capital Answer Working capital is the difference between a company's current assets and current liabilities It measures a company's short term liquidity and operational efficiency 10 What is the difference between accounts payable

and accounts receivable Answer Accounts Payable AP Amounts a company owes to suppliers or creditors for goods or services received Accounts Receivable AR Amounts a company is owed by customers for goods or services delivered 11 What is a ledger Answer A ledger is a book or collection of accounts in which account transactions are recorded Each account has its own page showing all the debits and credits affecting it and the account's balance 12 What is a journal entry Answer A journal entry is a record of a financial transaction in the accounting journal Each entry consists of the date of the transaction the accounts involved the amounts to be debited and credited and a brief description of the transaction 13 What is accrual accounting Answer Accrual accounting is a method where revenue and expenses are recorded when they are earned or incurred regardless of when cash is exchanged This provides a more accurate picture of a company's financial position and performance 14 What is a balance sheet Answer A balance sheet is a financial statement that shows a company's assets liabilities and equity at a specific point in time It provides a snapshot of the company's financial condition 15 What is an income statement Answer An income statement also known as a profit and loss statement reports a company's revenues expenses and profits or losses over a specific period It shows how revenue is transformed into net income These questions and answers should provide a good foundation for freshers preparing for an accounting interview *The Accountant*, 1981

Financial Accounting Irvin N. Gleim, William Arthur Collins, 1991 Introduction to Agricultural Accounting David B. Armbruster, 1994 Accounting Michael J. Jones, 2014-09-23 Accounting 3e provides a very accessible and easy to follow introduction to accounting It is intended as a core textbook for students studying accounting for the first time either those following an undergraduate degree in a business school or non business studies students studying an accounting course This includes students on both accounting and non accounting degrees and also MBA students Designed to be both engaging and accessible to the student Accounting 3e features A lively presentational style integrating cartoons and soundbites Company Camera boxes presenting financial data from a wide variety of international companies such as Heineken Nokia and Volkswagen Real Life Nuggets offering contemporary examples from the business press that give the body of the text a real life resonance End of chapter questions of escalating difficulty together with accompanying answers enabling the student to develop their understanding of the key concepts discussed in the text A rich supporting website including solutions extra question material and powerpoint slides for lecturers multiple choice quizzes and an online glossary for students

Business Samuel C. Certo, F. Michael Kaufmann, James B. Pettijohn, 1990 Contains instructor's manual section student text with instructor annotation section Achiev Tests Key A1-16-Coll AC Parry, Heintz, 2004-08 Financial Accounting, 1997 Uniform Certified Public Accountant Examinations American Institute of Certified Public Accountants. Board of Examiners, 1980 **Business Education Forum**, 1992 **Wine Business Monthly**, 2005 *Journal of Accountancy*, 1950 **Fundamental Financial Accounting Concepts** Thomas P. Edmonds, Donna P. Grace, Carole Bowman, Frances M. McNair, Philip R. Olds, 2003 Edmonds Fundamental Financial Accounting Concepts is a unique entrant in the college market

that fits a growing audience of non accounting majors yet provides a solid foundation in accounting principles for future accounting students The Edmonds approach which focuses on core concepts within a decision making context better prepares future managers for the corporate world in which they will be users of financial information It is a conceptually based book that stresses meaningful learning over rote memorization More specifically the text focuses on the relationships between business events and financial statements The primary objective is for students to develop and explain how a particular business event can affect the income statement balance sheet and the cash flow statement Did the event cause assets to increase decrease or stay the same Similarly what was its effect on liabilities equity revenue expense gains losses net income and dividends Furthermore how did the event affect cash flow These are the big picture relationships that both accounting majors and general business students need to understand to function effectively in the business world The text contains numerous innovative features that are designed to facilitate the students comprehension of the events affecting financial statements The Accounting Review William Andrew Paton,1950 Includes section Reviews **Uniform CPA Examination** American Institute of Certified Public Accountants. Board of Examiners,1981-05 **The Balance Sheet** ,1983

Wiley CPA Examination Review, Financial Accounting and Reporting Patrick R. Delaney,1999-12-24 Helping candidates pass the CPA exam for more than 25 years Time proven the most effective system available to prepare for the CPA exam Timely up to the minute coverage Contains all current AICPA content requirements in financial accounting and reporting Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive Questions Over 600 multiple choice questions and their solutions in each of the four volumes Covers all new question forms and formats including MC OOAF and essay questions Complete sample exam in financial accounting and reporting Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Other titles in the WILEY CPA EXAMINATION REVIEW 2000 FOUR VOLUME SET Accounting and Reporting Taxation Managerial Governmental Not for Profit Organizations Auditing Financial Accounting and Reporting Business Enterprises Also available in the Wiley CPA Examination Review System The Wiley CPA Examination Review 26th Edition Two Volume Set VOLUME 1 Outlines and Study Guides VOLUME 2 Problems and Solutions The Wiley CPA Examination Review 4 0 for Windows r Software Complete Exam 4 0 CD Rom Edition Complete Exam 4 0 Disk Edition Audiocassette Lecture Program Accounting and Reporting Taxation Managerial Governmental and Not for Profit Organizations Auditing Business Law and Professional Responsibilities Financial Accounting and Reporting Business Enterprises The Wiley CPA Examination Review Focus Notes Accounting and Reporting Auditing Business Law Financial Accounting The Wiley CPA Examination Review Fast Track Study Guide by Joe Ben Hoyle The Wiley CPA Examination Review You Can Pass the CPA Exam Get Motivated by Deborah Hopkins Visit our Web site at www.wiley.com/cpa

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