

# Accounting Exam: Chapters 5-6

Conservatismcorrect answerA business should report the least favorable figures in the financial statements when two or more possible options are presented.

Consistency Principlecorrect answerA business should use the same accounting methods and procedures from period to period.

Disclosure Principlecorrect answerA business's financial statements must report enough information for outsiders to make knowledgeable decisions about the company.

Estimated Returns Principlecorrect answerAn asset account used to estimate the cost of merchandise inventory a company will receive in returns.

FOB destinationcorrect answerSituation in which the buyer takes ownership (title) to the goods at the delivery destination point and the seller typically pays the freight.

FOB shipping pointcorrect answerSituation in which the buyer takes ownership (title) to the goods after the goods leave the seller's place of business (shipping point) and the buyer typically pays the freight.

Gross Profitcorrect answerexcess of net sales revenue over cost of goods sold

Inventory Shrinkagecorrect answerThe loss of inventory that occurs because of theft, damage, and errors.

Materiality Conceptcorrect answerA company must perform strictly proper accounting only for items that are significant to the business's financial situation.

periodic inventory systemcorrect answerAn inventory system that requires businesses to obtain a physical count of inventory to determine quantities on hand.

# Accounting Exam Chapters 9

**Daniel F McAuley**

**Accounting Exam Chapters 9:**

## The Enigmatic Realm of **Accounting Exam Chapters 9**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Accounting Exam Chapters 9** a literary masterpiece penned with a renowned author, readers set about a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of people who partake in its reading experience.

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