

Acct 201 Practice Test 2b (Exam 2)

1. What type of audit report does a company hope to include with its annual report?
 - Conservative report
 - Qualified report
 - Comparable report
 - Unqualified report
2. Larry Inc. reported cost of goods sold of \$75,000 in its 2003 income statement. During 2003, its inventory decreased by \$5,000 and its accounts payable to inventory suppliers increased by \$7,000. All inventory purchases are made on credit. How much cash did Larry's pay to its inventory suppliers in 2003?
 - \$70,000
 - \$77,000
 - \$80,000
 - \$63,000
 - \$73,000
3. Upon review of your bank statement, you discover that you recently deposited a check from a customer that was rejected by your bank as NSF. Which of the following describes the actions to be taken when preparing your bank reconciliation?

Balance per Bank	Balance per Books
A. Decrease	No change
B. Increase	Decrease
C. No change	Decrease
D. Decrease	Increase
4. Which of the following is false regarding a perpetual inventory system?
 - Physical counts are never needed since records are maintained on a transaction-by-transaction basis.
 - The balance in the inventory account is updated with each inventory purchase and sale transaction.
 - Cost of goods sold is increase as sales are recorded.
 - The account Purchases is not used as inventory is acquired.
5. Earlier this year, your company negotiated larger purchase discounts when paying for its merchandise inventory, which it has consistently taken throughout the year. What effect will this factor have on the company's gross profit percentage this year, in comparison to last year?
 - The ratio will not change.
 - The ratio will increase.
 - The ratio will decrease.
 - Either B or C.

Accounting Principles Practice Test

A P (Pierre) de Villiers, Robert Frank

Accounting Principles Practice Test:

Pamphlet - Dept. of the Army United States. Department of the Army,1951 SHRM-CP, SHRM-SCP, PHR, SPHR
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1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Accounting Principles Practice Test
- Chapter 2: Essential Elements of Accounting Principles Practice Test
- Chapter 3: Accounting Principles Practice Test in Everyday Life
- Chapter 4: Accounting Principles Practice Test in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Accounting Principles Practice Test. This chapter will explore what Accounting Principles Practice Test is, why Accounting Principles Practice Test is vital, and how to effectively learn about Accounting Principles Practice Test.
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4. In chapter 3, this book will examine the practical applications of Accounting Principles Practice Test in daily life. This chapter will showcase real-world examples of how Accounting Principles Practice Test can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of Accounting Principles Practice Test in specific contexts. The fourth chapter will explore how Accounting Principles Practice Test is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, the author will draw a conclusion about Accounting Principles Practice Test. The final chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Accounting Principles Practice Test.

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