

Full name:
DOB:

Marks:

Mock Midterm Exam

Date:

Time: 60 min

Part 1 - Multiple choice questions (30pts, 15 min)

1. Which of the following is not a current liability?
 - a. Wages payable
 - b. Accounts payable
 - c. Taxes payable
 - d. Bonds payable
2. On a classified balance sheet, companies usually list current assets
 - a. in alphabetical order.
 - b. with the largest dollar amounts first.
 - c. in the order in which they are expected to be converted into cash.
 - d. in the order of acquisition.
3. Stockholders' equity is increased by
 - a. dividends.
 - b. revenues.
 - c. expenses.
 - d. liabilities.
4. If total liabilities increased by \$5,000, then
 - a. assets must have decreased by \$5,000.
 - b. stockholders' equity must have increased by \$5,000.
 - c. assets must have increased by \$5,000, or stockholders' equity must have decreased by \$5,000.
 - d. assets and stockholders' equity each increased by \$2,500.
5. The primary difference between a periodic and perpetual inventory system is that a periodic system
 - a. keeps a record showing the inventory on hand at all time.
 - b. provides better control over inventories.
 - c. records the cost of the sale on the date the sale is made.
 - d. determines the inventory on hand only at the end of the accounting period.
6. Which of the following statements is **false**?
 - a. A liability is created when cash is received prior to delivery of the goods or services to a customer.
 - b. Revenue is recognized at the time of delivery of the goods or services to customers if cash is received.
 - c. Revenue is not recognized at the time of delivery of goods and services to customers if cash is received after delivery of the goods and services.
 - d. Collecting cash after delivery of a good or service to a customer does not create revenue on the income statement at the date of collection.
7. Tinker's cost of goods sold in the year of sale (2019) was \$750,000 and 2018 cost of goods sold was \$770,000. The inventory at the end of 2019 was \$188,000 and at the end of 2018 the inventory was \$208,000.
Tinker's inventory turnover during 2019 was closest to:
a. 3.79

Basic Financial Accounting Midterm

**Charles Warren, Warren, Fess, Dr Carl S
Warren, Philip E Fess, James Reeve**

Basic Financial Accounting Midterm:

Socio-economic Formation of Financial Accounting Liwei Dong,Ying Liu,2009 **Financial Accounting** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting *Financial Accounting* Paul D. Kimmel,Jerry J. Weygandt,Jill E. Mitchell,2021-11-02 Financial Accounting Tools for Business Decision Making by Paul Kimmel Jerry Weygandt and Jill Mitchell provides a practical introduction to financial accounting with a focus on how to use accounting information to make business decisions Through significant course updates the 10th Edition presents an active hands on approach designed to spark effective learning develop critical thinking skills and inspire and prepare the next generation of accounting and business professionals To ensure maximum understanding of core concepts scaffolded assessments are integrated throughout the text at the point of learning This text also offers a wide variety of questions and end of chapter homework material presented within real world business scenarios helping students understand not just the how and why of accounting but its greater business applications as well Throughout the text students will have the opportunity to work through numerous hands on activities like the Cookie Creations running case study Expand Your Critical Thinking Questions Excel Templates and Analytics in Action problems in order to further develop their decision making mindsets within the accounting context These applications all map to chapter material as well making it easy for instructors to determine where and how to incorporate key skill development into their syllabus With Kimmel Financial Accounting students will build a strong understanding of financial accounting fundamentals while simultaneously learning the tools necessary to make successful business decisions in their future careers **(WCS)Financial Accounting 4th Edition with Priniciples 6th Edition Chapter 13 for CCSF Casebound** Jerry J. Weygandt,2004 *Introduction to Financial Accounting* Kumen H. Jones,2000 In this revision the authors present accounting information in a broader business context emphasizing what accounting information is why it is important and how it is used to make strategic economic decisions Optional brief coverage of accounting procedures debits credits is included The 2 e features expanded assignment material new annual report projects and new PHILIP CW site Financial Portion of Accounting Principles, Chapters 1-20 Jerry J. Weygandt,Donald E. Kieso,Walter G. Kell,1991-01-02 Accounting II Richard Schwindt,1995 **Accounting Principles, Chapters 14-27** Jerry J. Weygandt,Donald E. Kieso,Walter G. Kell,1995-11-30 The most complete guide available to help professionals sharpen their accounting and business skills This unique reference features a logically structured framework that details accounting practices step by step as well as all the newest innovations in the field *Financial Accounting* Thomas J. Beirne,Henry Dauderis,1991 *Accounting* Richard Schwindt,1990 What universities teach and the readings they assign for this subject **Business Administration Reading Lists and Course Outlines** ,1981 **Users Approach to Financial Accounting** Pearson Custom Publishing,1995-08 Cornell University Courses of Study Cornell University,2004

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