

## FINAL EXAM REVIEW

1. What is the primary objective of financial reporting?
  - a. to provide useful economic information to external parties
  - b. to assess future cash flows
  - c. to give accountants a job
  - d. **both a and b**
2. Which of the following groups has primary responsibility for information contained in the financial statements?
  - a. The company's auditors
  - b. The company's investors
  - c. The SEC
  - d. **The company's management**
3. The assumption that a business can continue to remain in operation into the future is the
  - a. cost principle
  - b. unit-of measure assumption
  - c. **continuity assumption**
  - d. separate-entity assumption
4. The principle that requires assets be recorded at the cash equivalent cost at the date of transaction
  - a. **cost principle**
  - b. revenue principle
  - c. matching principle
  - d. unit-of measure assumption
5. Which of the following is not one of the four basic financial statements?
  - a. The balance sheet
  - b. **The audit report**
  - c. The income statement
  - d. The statement of cash flows
6. At the beginning of 2007, Company A had stockholder's equity of \$400,000 and assets of \$500,000. During the year assets increased by \$50,000 and liabilities decreased by \$20,000. At the end of 2007 total stockholder's equity
  - a. decreased by \$70,000
  - b. **increased by \$70,000**
  - c. decreased by \$30,000
  - d. increased by \$30,000
7. During 2007 Company B had assets of \$79,500, liabilities of \$18,650, expenses of \$18,950, and revenue of \$32,100. What was the net income reported on the income statement at the end of 2007?
  - a. \$61,000
  - b. **\$13,150**
  - c. \$74,300
  - d. None of the above
8. Which of the following is the entry to be recorded by Company A on September 1, when they pay \$6000 in advance for September, October, and November rent?
  - a. **Debit Prepaid Rent; Credit Cash**
  - b. Debit Cash; Credit Prepaid Rent
  - c. Debit Accounts Payable; Credit Cash
  - d. Debit Unearned Rent Revenue; Credit Cash

# Final Eco Review 2013 Answer Key

**Ian Pickup**



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