

# Financial Accounting Test #1, Chapters 1-3 Questions and Correct, Verified Answers. 2024-2025 Edition. Distinction Guaranteed

A prepaid expense is a...

- A. Asset
- B. Liability
- C. Owner's equity - ANSA. asset

Accounting - ANSA n information system that measures business activities, processes that information into reports for decision makers.

Assets - ANSEconomic resources expected to produce a benefit in the future. ex. Corporation's cash, merchandise inventory, equipment, buildings

Assets = ??? - ANS= Liabilities + Owner's Equity  
= Accounts payable + common stock + retained earnings

Balance Sheet - ANSmeasures financial position by reporting assets, liabilities, and stockholder's equity. "As of March 17th, 2013"

Current ratio - ANScurrent assets/current liabilities

Debt Ratio - ANSLiabilities/Assets.

Dividends - ANSdistributions of cash to stockholders. Dividends are not expenses, they don't affect net income. Dividends are direct reductions from retained earnings.

Expenses - ANSoutflows of resources that decrease retained earnings.

Explain what a journal entry is and how one is made. - ANSA journal records all transactions. The first line in a single transaction is always the debit. The second line of the same transaction is the credit.

Financial statements - ANSthe business documents that companies use to report the results of their activities.

In what order must you produce these 3 reports ?  
-statement of retained earnings

# Introduction To Financial Accounting Test Answers

**C Cleary**



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