

Chapter 12 Study Guide Financial Management

Part 1 True or False

Directions Place a *T* for True or an *F* for False in the Answers column to show whether each of the following statements is true or false.

Answers

- | | |
|---|----|
| 1. Most start-up businesses begin small and can be opened with a minimum of expenditures. | 1. |
| 2. Financial records provide detailed information about the financial activities of a company. | 2. |
| 3. Owners' equity is the value of the business after liabilities are subtracted from assets. | 3. |
| 4. An income statement usually covers a five-year period. | 4. |
| 5. The income that a business receives over a period of time is called profits. | 5. |
| 6. When expenses are greater than income, a net loss occurs. | 6. |
| 7. Financial performance ratios compare a company's financial elements to its competitors. | 7. |
| 8. With direct deposit, net pay is transferred electronically into the employee's bank account. | 8. |

Part 2 Identifying Financial Records

Directions In the Answers column, write the letter that represents the word, or group of words, that correctly identifies each type of financial record.

Answers

- | | | |
|---|-------------------------|-----|
| 9. The type and number of products on hand for sale | A. asset records | 9. |
| 10. Customers that made credit purchases | B. depreciation records | 10. |
| 11. The amount assets have decreased in value due to age or use | C. inventory records | 11. |
| 12. Information on employees, their compensation, and benefits | D. accounts receivable | 12. |
| 13. The buildings and equipment owned by the business | E. accounts payable | 13. |
| 14. All taxes collected, owed, and paid | F. cash records | 14. |
| 15. Companies from which credit purchases were made | G. payroll records | 15. |
| | H. tax records | |

Part 3 Unscramble

Directions Unscramble the following vocabulary words that were discussed in Chapter 12.

Answers

- | | |
|----------------------------|-----|
| 16. yalplora | 16. |
| 17. tasess | 17. |
| 18. tubdeg | 18. |
| 19. nablaccheets (2 words) | 19. |
| 20. neverue | 20. |
| 21. tilebilialis | 21. |
| 22. pexnesse | 22. |

Accounting Chapter 12 Study Guide

Anthony S. Fauci



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Advances in Accounting Education Leslie A. Cordie, Anthony H. Catanach Jr., 2008-06-27. Explains how faculty members can improve their teaching methods or how accounting units can improve their curricula programs.

ACCA P2 Corporate Reporting (International & UK) BPP Learning Media, 2016-02-01. BPP Learning Media's status as official ACCA Approved Learning Provider Content means our ACCA Study Texts and Practice Revision Kits are reviewed by the ACCA examining team. BPP Learning Media products provide you with the exam-focused material you need for exam success.

ACCA P2 - Corporate Reporting (INT) - Study Text 2013 BPP Learning Media, 2011-12-15. The Study Text has been reviewed by the examiner and takes account of their advice on approaching the paper. Ethics, which have an impact on all aspects of financial reporting, are introduced at an early stage, as is corporate social responsibility. The

accounting standards coverage combines revision with extension into more advanced areas Later more advanced consolidation topics are covered Current issues are reflected throughout and also summarised in their own chapter The question bank contains practice at the case study style question you will encounter in the real exam The Study Text is suitable for both International and UK streams Additional topics relating to the UK are covered in an online supplement

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