

ACC 212 Principles of Accounting II

Practice Exam I – Chs. 12 through 13

Name _____

Question 1

The following information is available for the Brookstone Company:

Brookstone Company Balance Sheets At December 31		
	Year 2	Year 1
Assets:		
Cash	\$ 29,568	\$ 27,648
Accounts receivable	38,616	35,280
Merchandise inventory	87,750	74,052
Long-term investments	67,080	67,680
Machinery	210,600	174,600
Accumulated depreciation	(40,260)	(37,440)
Total assets	\$ 393,354	\$ 341,820
Liabilities:		
Accounts payable	\$ 78,000	\$ 48,456
Income taxes payable	12,870	12,240
Bonds payable	58,500	79,200
Total liabilities	\$ 149,370	\$ 139,896
Equity:		
Common stock	140,400	115,200
Paid-in capital in excess of par	15,600	10,800
Retained earnings	87,984	75,924
Total equity	\$ 243,984	\$ 201,924
Total liabilities and equity	\$ 393,354	\$ 341,820

Brookstone Company Income Statement For Year Ended December 31, Year 2		
Sales		\$ 288,000
Cost of goods sold	\$ 97,080	
Depreciation expense	35,280	
Other operating expenses	57,600	
Interest expense	2,400	
Other gains (losses):		(192,360)

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RS Peters



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How to Find Out About Banking and Investment Norman Burgess,2016-06-06 How to Find Out About Banking and Investment **ACCA Paper F5 - Performance Mgt Practice and revision kit** BPP Learning Media,2013-01-01 The examiner reviewed F5 Practice and Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try Questions are grouped by syllabus area so that you can easily identify what they cover Detailed solutions provide tips advise you how to approach questions and tell you how to gain easy marks Three mock examinations provide ample opportunity for revision and marking schemes show you how the examiner awards marks

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workplace into an improved curriculum requires serious analysis of the essence of the changes at the work place and the way technology may enable student learning For example relevant knowledge is changing faster and faster Does this mean that we have to adopt the curriculum faster and faster Perhaps not as students will have a labor market career of 30 or 40 years Focusing on today s knowledge even if it is very up to date loses more and more value if the life cycle of knowledge becomes shorter Increased speed of change also implies a decrease in the value of knowing all these things *Educational Innovation in Economics and Business* V L. Borghans,2000 The Information and Communication Technology revolution results in profound changes to the heart of business and economics Changes in the workplace new communication technology new organizational structures and new production technologies force business educators to renew their focus on the curricula of business schools There is no doubt these changes influence business education and instructional technology But change will go far beyond the mere introduction of technology in the classroom Alliances between the corporate world and business education are no longer fictitious but are necessary to establish stronger bonds between educational systems and the workplace The fifth volume in the series *Educational Innovation in Economics and Business* contains a unique selection of articles addressing various issues on how business education should adapt to changing needs of the corporate world It is meant for educators in corporate training centers and for teachers in further and higher education **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office,1975 **Subject Guide to Children's Books in Print 1997** Bowker Editorial Staff,R R Bowker Publishing,1996-09 **CLEP - Core Exams** Dominic Marullo,David Callihan,Mel Friedman,Rachelle Smith,Scott Dittloff,Ken Springer,Laurie Ann Callihan,Patricia Van Arnum,2011-04-20 Earn College Credit with REA s Test Prep for CLEP Core Exams Everything you need to pass 6 CLEP exams and get the college credit you deserve CLEP is the most popular credit by examination program in the country accepted by more than 2 900 colleges and universities For over 15 years REA has helped students pass CLEP exams and earn college credit while reducing their tuition costs Our CLEP test preps are perfect for adults returning to college or attending for the first time military service members high school graduates looking to earn college credit or home schooled students with knowledge that can translate into college credit The CLEP Core Exams test prep assesses the skills tested on 6 official CLEP exams Our comprehensive review chapters cover College Composition College Composition Modular Humanities College Mathematics Natural Sciences and Social Sciences History The book includes 1 full length practice test for each subject area Each exam comes with detailed feedback on every question We don t just say which answers are right we explain why the other answer choices are wrong so you can identify your strengths and weaknesses while building your skills Ten practice tests are offered on our interactive TestWare CD and give you the added benefits of timed testing automatic scoring and diagnostic feedback We help you zero in on the topics and types of questions that give you trouble now so you ll succeed when it counts REA is the acknowledged leader in CLEP preparation with the most extensive library of CLEP titles available Our test preps for

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