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# Accounting 101 Final Exam With 100% Correct Answers 2023

What is accounting? - Correct answer-the action or process of keeping financial accounts

revenues - Correct answer-inflows of assets resulting from the sale of goods and services

expenses - Correct answer-outflow of assets resulting from the sale of goods and services

internal user - Correct answer-managerial accounting

external user - Correct answer-financial accounting

who is responsible for GAAP - Correct answer-FASB

accounting equation - Correct answer-assets = liabilities + owners equity

international accounting standards board (IFRS) is responsible for - Correct answer-developing a single set of worldwide accounting standards

These standards will help companies to reduce accounting costs, make it easier to acquire foreign companies, and facilitate comparisons between foreign companies - Correct answer-(IFRS) international accounting standards board

primary objective of financial reporting - Correct answer-provide economic information to permit users of the information to make informed decisions

what makes information relevant - Correct answer-it must be able to make a difference in a decision

assets are recorded at historical/original cost because - Correct answer-it is objective and verifiable

financial information should be understandable to whom - Correct answer-those willing to spend the necessary time to understand it

balance sheet - Correct answer-lists assets, liabilities, and owner's equity

income statement - Correct answer-revenues minus expenses equal net income

# South Western Accoutning Answers

**Michael Chibili**



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*Officers' Association* Association of American Railroads. Accounting Division, 1902

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