

39. During periods of inflation and deflation, the historical cost model for financial reporting is deficient because

- (A) it uses numerous estimates for revenues and expenses
- (B) it recognizes revenues and expenses before they are usually realized
- (C) comparative financial statements are published only for the three years prior to the report date
- (D) it adds and subtracts dollars with different purchasing power without adjusting for those differences

40. A runaway truck crashed into a firm's warehouse and destroyed inventory costing \$100 000. The firm does not have insurance. How should this event be recorded in the firm's statement of comprehensive income?

- (A) Other loss \$100 000
- (B) Selling expense \$100 000
- (C) Increase cost of sale by \$50 000
- (D) Decrease cost of sale by \$50 000

41. One MAJOR disadvantage of traditional financial statements is their emphasis on

- (A) short-term profitability
- (B) long-term growth
- (C) relevance
- (D) historical cost

42. Which element of published financial statements attempts to provide information on a company's social responsibility?

- (A) The auditor's report
- (B) The director's report
- (C) The stock market report
- (D) Notes to the financial statements

43. In the preparation of financial statements, accountants in practice must ensure that

- (A) only timely information on the reporting company is presented
- (B) the interest of management of the reporting company is preserved
- (C) true and fair information on the reporting firm is provided to decision makers
- (D) the interest of the shareholders of the reporting company is preserved

44. Liquidity is determined by the use of the

- (A) investment turnover ratio
- (B) acid-test ratio
- (C) debt to equity ratio
- (D) earnings per share

Item 45 refers to the following information.

Alata's financial position at the end of the year is given as follows:

	\$
Cash	10 000
Accounts receivable	15 000
Inventory	25 000
Accounts payable	20 000
Long-term notes payable	150 000

45. What is the current ratio?

- (A) 0.20:1
- (B) 0.30:1
- (C) 1.25:1
- (D) 2.50:1

$$\frac{\text{Current assets}}{\text{Current liability}} = \frac{50000}{20000} = 2.50:1$$

END OF TEST

IF YOU FINISH BEFORE TIME IS CALLED, CHECK YOUR WORK ON THIS TEST.

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