

Accounting Test 1 Study Guide

1. The four major financial statements and how to prepare 3 of them from given information. (**Income Statement, Statement of Owners Equity, Balance Sheet, Statement of Cash Flows**)
2. **Debit and credit rules and normal balances of each account**
3. **Accounting principles covered** (business entity, cost, objectivity, going concern, monetary unit, revenue recognition, time period, matching)
4. **T-accounts**
 - how to record transactions in them
5. Given certain facts, what transactions are considered revenues and how to record them
6. Given certain facts, what transactions are considered expenses and how to record them
7. **Categorize accounts as asset, liability, owner's equity, revenue, or expense item and determine what financial statement it is reported on**
8. How to record a transaction in general journal entry form
9. How to prepare a trial balance (**this is not a balance sheet!**)
10. Cash basis of accounting vs. accrual basis of accounting

FORMULAS

The accounting equation ($A = L + E$) and how to compute missing amounts given a set of facts.

Calculate: $\text{Return on Assets} = \text{Net Income} / \text{Average Total Assets}$

Calculate: $\text{Debt Ratio} = \text{Total Liabilities} / \text{Total Assets}$

Calculate: $\text{Profit Margin} = \text{Net Income} / \text{Net Sales}$

Solve Adjusting entries for:

- a) prepaid expenses
- b) unearned revenues
- c) accrued expenses
- d) accrued revenues
- e) depreciation expense

Study Guide For Accounting Test

RJ Alexander



Study Guide For Accounting Test:

Decoding **Study Guide For Accounting Test**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its power to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Study Guide For Accounting Test**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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