
PACE exam

what are assests - correct answer resources controlled by company

basic elements of balance sheet - correct answer assests

liabilities

stockholder equity

sole proprietorship - correct answer 1 person owning company

partnership - correct answer 2 or more owners

corporation - correct answer separate entity from legal and accounting perspective

accounting equation - correct answer $A=L+SE$

how are debits and credits displayed - correct answer DR on left and CR on right

expenses - correct answer all cost of doing business that are necessary to earn revenue

purpose of retained earnings - correct answer reports the way net income and distribution of dividends affect financial position

retained earning formula - correct answer $\text{beg RE} + \text{NI} - \text{DIVIDENDS} = \text{end RE}$

headings of financial statements contain - correct answer COMPANY NAME
TYPE OF STATEMENT
DATE

cash flows - correct answer Financing

Investing

Operating

operating - correct answer running the business; short term asset
change asset and liabilities

investing - correct answer buying and selling resources; long term asset

financing - correct answer borrowing from banks ; long term liability; stocks and bonds

dividends - correct answer distribution of earnings

revenue - correct answer selling goods or services to customers

Pace Exam Accounting Study Guide

Nick Best, Kaplan Higher Education

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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