

ACCT 201 Final Exam Answers

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ACCT 201 Final Exam Answers

1. The term "double taxation" refers to which of the following:
 - A. A sole proprietorship must pay income taxes on its net income and the owner is also required to pay income taxes on withdrawals.
 - B. In a partnership, both partners are required to claim their share of net income on their tax returns.
 - C. Corporations must pay income taxes on their net income, and their stockholders must pay income taxes on their dividends.
 - D. A sole proprietorship must pay income taxes to both the state government and the federal government.
2. Which of the following is not considered an advantage of the corporate form of business organization?
 - A. Ability to raise capital.
 - B. Government regulation.
 - C. Ease of transferability of ownership.
 - D. Continuity of existence.
3. Which of the following entities would have the "Paid-in Capital in Excess" account in the equity section of the balance sheet?
 - A. A sole proprietorship.
 - B. A city.
 - C. A corporation.
 - D. A partnership.
4. Which of the following terms designates the maximum number of shares of stock that a corporation may issue?
 - A. number of shares outstanding
 - B. number of shares authorized
 - C. treasury stock
 - D. number of shares issued
5. Which of the following statements best describes the term "par value?"
 - A. an amount used in determining a corporation's legal capital.
 - B. the amount that must be paid to purchase a share of stock.
 - C. determined by dividing total stockholder's equity by the number of shares of stock.
 - D. the number of shares currently in the hands of stockholders.
6. Flint Corp. issued 10,000 shares of no-par stock for \$150,000. Flint was authorized to issue 25,000 shares. What effect will this event have on the company's accounting equation?

Acct 5devry Final Exam Answers

Michal Rosen-Zvi



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