

**Accounting 284  
Sample Exam 1**

1. Cash borrowed on a notes payable would appear
  - A) as an operating activity on the statement of cash flows.
  - B) as a financing activity on the statement of cash flows.
  - C) as an investing activity on the statement of cash flows.
  - D) would not appear on the statement of cash flows.
  
2. Razor Corporation collected \$500 due from a customer for a prior purchase. The journal entry to record this transaction is:
 

|                        | <u>Debit</u> | <u>Credit</u> |
|------------------------|--------------|---------------|
| A) Accounts Receivable | \$500        |               |
| Cash                   |              | 500           |
| B) Sales Revenue       | \$500        |               |
| Accounts Payable       |              | 500           |
| C) Cash                | \$500        |               |
| Accounts Payable       |              | 500           |
| D) Cash                | \$500        |               |
| Accounts Receivable    |              | 500           |
  
3. Which of the following is typically not considered to be a current asset?
  - A) accounts receivable
  - B) prepaid expenses
  - C) inventory
  - D) equipment
  
4. January 1, 2012 Food Corporation had retained earnings of \$640,000. During 2012, they had net income of \$120,000 and dividends of \$15,000. What is the amount of Food's retained earnings at the end of 2012?
  - A) \$775,000
  - B) \$745,000
  - C) \$625,000
  - D) \$535,000
  
5. Which of the following is NOT an advantage of incorporation?
  - A) The company does not have to hire an auditor.
  - B) Legal liability protection.
  - C) Ease of transfer of ownership.
  - D) Ability to raise capital.
  
6. The rules of accounting used in the United States are called
  - A) generally accepted accounting principles.
  - B) an audit.
  - C) the Financial Accounting Standards Board.
  - D) international financial standards.

# Accounting Account Clerk Ii Sample Test

**United States. Office of Education**

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the United States Office of Education text.

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## Unveiling the Energy of Verbal Artistry: An Emotional Sojourn through **Accounting Account Clerk Ii Sample Test**

In a world inundated with monitors and the cacophony of fast conversation, the profound energy and emotional resonance of verbal artistry often fade in to obscurity, eclipsed by the constant barrage of noise and distractions. Yet, nestled within the lyrical pages of **Accounting Account Clerk Ii Sample Test**, a fascinating perform of literary splendor that impulses with natural emotions, lies an remarkable journey waiting to be embarked upon. Penned by way of a virtuoso wordsmith, that exciting opus instructions readers on an emotional odyssey, gently revealing the latent possible and profound impact embedded within the intricate internet of language. Within the heart-wrenching expanse of this evocative analysis, we can embark upon an introspective exploration of the book is central styles, dissect their captivating publishing style, and immerse ourselves in the indelible impact it leaves upon the depths of readers souls.

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