

**MIDTERM EXAMINATION
FINANCIAL ACCOUNTING 1**

NAME: _____
PROFESSOR: _____

SCORE: _____
DATE: _____

**INSTRUCTIONS: WRITE YOUR FINAL ANSWER AT THE END PAGE OF EXAM.
STRICTLY NO ERASURES. PLEASE PROVIDE SOLUTIONS AS NECESSARY.
GOODLUCK!**

Walkaway Company started business at the beginning of the current year. The entity established an allowance for bad debts estimated at 5% credit sales. During the year, the entity had written off P25,000 of uncollectible accounts. Analysis of the accounts showed that merchandise purchased in the current year amounted to P4,500,000 and ending merchandise inventory was P750,000. Goods were sold at 40% above cost. Sales on account amounted to 80% of total sales. Total collections from customers, excluding cash sales amounted to P3,000,000.

1. What is the cost of goods sold?
 - a. 3,750,000
 - b. 4,500,000
 - c. 2,700,000
 - d. 2,250,000

2. What is the balance of accounts receivable at year-end?
 - a. 1,175,000
 - b. 1,200,000
 - c. 2,225,000
 - d. 990,000

3. What is the balance of allowance for doubtful accounts at year-end?
 - a. 210,000
 - b. 185,000
 - c. 262,500
 - d. 237,500

Colossal Company provided the following transactions affecting accounts receivable during the year ended Dec. 31, 2015:

Sales (cash and credit)	5,900,000
Cash received from credit customers, all	
of whom took advantage of the discount	

Using Financial Accounting Information Midterm Exam

Jerry J. Weygandt



Using Financial Accounting Information Midterm Exam:

Introduction to Financial Accounting Kumen H. Jones, 2000 In this revision the authors present accounting information in a broader business context emphasizing what accounting information is why it is important and how it is used to make strategic economic decisions Optional brief coverage of accounting procedures debits credits is included The 2 e features expanded assignment material new annual report projects and new PHILIP CW site **Configuring Internal Controls for**

Software as a Service Chong Ee, 2018-09-12 This book taps into an inherent paradox with the ease of reliance on external cloud providers to provide robust functionality and regular enhancements comes as their very own audited service organization control SOC reports are quick to point out the need for client organizations to devise and sustain a system of effective internal controls By addressing the practitioner in the field it provides tangible cost effective and thus pragmatic means to mitigate key risks whilst leveraging built in cloud capabilities and overarching principles of effective system design

The First Year D. Burton Smith, 2021-01-26 After losing his cherished wife of sixty three years to leukaemia Don joined a writing group called The Centre Wellington Writers thewellies.com What he wrote was a mix of fiction and non fiction both realistic and larger than life The First Year compiles ninety seven stories from Don's first year of writing for fun ranging from fifty word micro stories to a 30 000 word novella Follow entrepreneurs as they fight against and try to outsmart the odds Dive into Nurena a science fiction novella about a hostile planet crypto currency and an oppressive regime Rescue loons from a frozen lake read along with a children's story reminisce about loved ones and times past revive a failing company and travel the stars D Burton Smith has worked as a chartered accountant general manager university educator and productivity consultant Over the course of his career he visited over a hundred companies to examine their factories products and records to help optimize their operations He has written hundreds of reports cases articles and teaching notes over a sixty year career but for the first time he was writing from what was in his head *Advances in Accounting Education* Thomas G.

Calderon, 2020-10-05 AAE publishes empirical and non empirical research in Accounting Education Volume 24 addresses five key themes 1 research on student attitudes and behaviour 2 cases and pedagogical approaches in tax 3 financial reporting and introductory accounting 4 research about the CPA exam and 5 international perspectives **Using Management**

Accounting Information Steven J. Adams, 2003 Adams is a decision oriented managerial accounting text that emphasizes discovery learning instead of the more traditional memorization Using an interactive decision making case approach Adams is organized around the types of business decisions that students future business managers and investors are likely to face

Proceedings of the 4th Green Development International Conference (GDIC 2022) Dwi Agus

Kurniawan, 2023-11-03 This is an open access book As the biggest university in Jambi province Indonesia Universitas Jambi has played an essential role as a key player in both human and natural resources development in Jambi province We have successfully developed cooperation in all sectors of development in Jambi province Indonesia We have contributed to a

variety of activities such as research community services consultancies and training services and provided some experts to speed up the development of Jambi Province and Indonesia in general Today Jambi University consistently seeks innovative methods to participate more actively in an inter discipline study for sharing research on green development in all areas of knowledge science and expertise In doing so the Research and Community Service Institute LPPM of Universitas Jambi hosted the fourth Green Development International Conference in 2022 carried out once every two years This Conference aims to provide insightful information concerning the development of a number of innovations in science and technology that are environmentally friendly covering the fields of technology environment agriculture energy health Law education and humanities

Users Approach to Financial Accounting Pearson Custom Publishing,1995-08 Financial Accounting Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting *Financial Accounting For Dummies* Maire Loughran,2011-04-12 Your plain English guide to navigating a financial accounting course Despite the economic landscape and job market demand for accountants remains strong and accountants will continue to see high demand for their services as the economy rebounds and businesses grow Additionally one of the effects of the economic downturn is a greater emphasis on accountability transparency and controls in financial reporting With easy to understand explanations and real life examples *Financial Accounting For Dummies* provides students who are studying business finance and accounting with the basic concepts terminology and methods to interpret analyze and evaluate actual corporate financial statements Covers traditional introductory financial accounting course material Explores concepts accountants and other business professionals use to prepare reports Details mergers and acquisitions purchase and pooling free cash flow and financial statement analysis Whether you re a student on your way to earning a bachelor s degree MBA or MAcc *Financial Accounting For Dummies* gives you a wealth of information to grasp the subject and ace the course **Financial Accounting** , Cornell University Courses of Study Cornell University,2007 **Financial Accounting** Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2010-10-25 This successful book continues to provide accountants with an understanding of the fundamental concepts necessary to use accounting effectively The sixth edition offers new discussions on IFRS including new codification numbers examples of IFRS financial statements and additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together Enterprise Systems Education in the 21st Century Targowski, Andrew,Tarn, J. Michael,2006-08-31 This book presents methods of reengineering business curricula in order to use ES solutions It also helps ES vendors understand the higher education environment so they can support college and university programs Provided by publisher *Survey of Accounting* Katherine P. Terrell,Robert L.

Terrell,2005 Here again is the extraordinary bestselling book that taught America the social and personal significance of a new way of eating one that remains a complete guide for eating well in the 90s Featuring simple rules for a healthy diet a streamlined easy to use format delicious food combinations of protein rich meals without meat hundreds of wonderful recipes and much more From the Paperback edition *Financial & Managerial Accounting* Jerry J. Weygandt,Paul D.

Kimmel,Donald E. Kieso,2015-01-07 Financial and Managerial Accounting 2nd Edition provides students with a clear introduction to fundamental accounting concepts The Second Edition helps students get the most out of their accounting course by making practice simple Both in the print text and online in WileyPLUS with ORION new opportunities for self guided practice allow students to check their knowledge of accounting concepts skills and problem solving techniques and receive personalized feedback at the question learning objective and course level Newly streamlined learning objectives help students use their study time efficiently by creating a clear connections between the reading and video content and the practice homework and assessments questions Weygandt Financial and Managerial Accounting is ideal for a two semester Financial and Managerial Accounting sequence where students spend equal time learning financial and managerial accounting concepts and learn the accounting cycle from a corporate perspective This program begins by introducing students to the building blocks of the accounting cycle and builds to financial statements WileyPLUS with ORION is sold separately from the text *Advances in Accounting Education* Dorothy Feldmann,Anthony H. CatanachJr.,2010-08-18

Intends to meet the needs of faculty members interested in ways to improve their classroom instruction This title includes both non empirical and empirical articles dealing with accounting pedagogy at college and university level *Accounting* Richard Schwindt,1990 What universities teach and the readings they assign for this subject *Accounting Education for the 21st Century* Jane O. Burns,Belverd E. Needles,2014-06-28 Accounting practice whether in business or government is more dynamic more complex and addresses a wider array of issues than it did as little as five years ago Significant and rapid social political technological and economic changes are taking place in the world economy and it is increasingly recognised that accountants in all countries play a key role in the process of economic development Accounting education is undergoing a thorough review on a worldwide basis and major developments are taking place to produce quality accounting education that can keep pace with dramatic world change This book provides an up to date view of the state of accounting education throughout the world and focusses on the global challenges facing accounting education as we approach the millenium

Intermediate Accounting For Dummies Maire Loughran,2012-04-03 The easy way to master an intermediate accounting course Intermediate accounting courses are required for students seeking bachelor s degrees in accounting and often for degrees in finance business administration and management Intermediate Accounting For Dummies provides you with a deeper and broader level of accounting theory serving as an excellent course supplement and study guide to help you master the concepts of this challenging program With easy to understand explanations and realworld examples Intermediate

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Jerry J. Weygandt,2004

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