

BAF3M Grade 11 Accounting Chapter 7 & 8 Test

BAF3M Grade 11 College/University Accounting Chapter 7 & 8 Unit Test Study Notes

Communication Question Topics

Classified Balance Sheets (not likely to be the question)

GAAPs (likely to be incorporated into the question)

Accounting Cycle (fairly likely to be the question)

Worksheet Conventions (not likely to be the question)

Posting (fairly likely to be the question)

Users of Financial Statements (VERY likely to be the question)

Classified Balance Sheets

- conventions, features and categories
- liabilities over a long term can be divided into current and long term liabilities
- current - within the upcoming year
- working capital ratio: current assets - current liabilities
- income statement can also be classified - Revenue (sales) and Revenue (services)

GAAPs

- WHY they are important
- Consistency Principle: prevents the manipulation of figures
- Consistency Principle: states that accounting for a business be done with the same procedures every time
- Materiality Principle: states that anything of material(importance) must be included in financial statements
- Materiality Principle: prevents incorrect figures appearing on financial statements
- Full Disclosure Principle: states that all data needed for a complete understanding of a company's financial position must be included in statements
- Full Disclosure Principle: shareholders will be able to completely understand how the business is doing

Accounting Cycle

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**U.S. Department of Labor, Manpower
Administration, Office of Policy,
Evaluation, and Research**

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Chapter 7 - Solutions ,2002 **Chapter 7** ,2002 Chapter #7 Bryan Peacock, **Technical Backup to U.S.**
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