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Calculate Missing Number?"

Always look for pattern

Calculate ?

15 triangles in this shape

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ACCOUNTING AND FINANCE EXIT EXAM

Which one of the following is not correct about basic accounting equation? A. Asset =capital +liability B. Asset liability +capital C. Liability =Asset-capital D. Capital = Asset-liability

Only those things that can be expressed in money are included in the accounting records Which of the following accounting assumption matched with the above statement? A. Business entity Assumption B. Going concern Assumption C. Time period Assumption D. Monetary unit Assumption

Assume the revenue of XY company during period is birr 45,000 and its Expense is birr 37,500. The owner withdrawals are birr 10,000, then what is the amount of net income or net loss of the company?

A. Birr 45,000 net income

Cash sales of merchandise are recorded in the: A. Cash payments journal. B. Cash receipts journal. C. General journal. D. sales journal

Which of the following is the correct accounting under GAAP for cash?

Under GAAP, receivables are reported on the balance sheet at: A. Amortized cost. B. Amortized cost adjusted for estimated loss

The reconciling item in a bank reconciliation that will result in an

A plant asset with a cost of 900,000 and accumulated depreciation of \$800,000 is sold for \$80,000. What is the amount of the gain or loss on disposal of the plant asset? A. Birr 20,000 losses.

The term applied to the periodic expiration of an intangible asset cost is A. Amortization.

Which of the following refers to the length of time covered by each payroll payment in the company.

A. Pay day B. Payroll Register C. Pay period D. Pay Check

Of the following types of allowance, one is exempted from tax.

Which one of the following is not correct about corporation? A. Unlimited life B. Separate legal existence C. Unlimited liability D. limited liability

Lee and Stills are partners who share income in the ratio of 2:1 and who have capital balances of \$65,000 and \$35,000, respectively. If Morr, with the consent of Stills, acquired one-half of Lee's

interest for \$40,000, for what amount would Morr's capital account be credited?

Abel is hired as a manager in Sheraton Addis hotel with basic salary of Birr 2,800 and medical allowance of birr 500 per month and desert allowance of Birr 751 per month. Abel is worried in calculating the income tax and pension amount. So, as an accountant what do you suggest are the amounts, respectively?

Treasury stock shares are: A. Shared which are permitted by the board of director

The first steps of liquidation process of partnership is A. Pay liability of the partnership B. Distribute gain or loss from realization of asset C. Sell the partnership assets D. Distribute the remaining cash to partners

18. Which of the following statements about fair value principles is true? A. Fair value is a market-based measures B. Fair value is generally less relevant than historical cost

With regard to fair value which of the following measurements is considered the least objective?

A. Unobservable inputs B. Inputs that are observable either directly or through collaboration with observable C. Observable inputs that reflect quoted price for identical assets and liabilities

A cash-generating unit is? A. The smallest group of assets that generates independent cash flows from continuing use B. A reporting segment C. Any group of assets that has independent

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