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Intro

The contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

A joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.

On January 1, 2011, JP CO. agreed to issue 5000 shares to Rock Company in exchange for construction of a building. Ownership of the building was transferred on November 30, 2011.

Entity X has entered into a contract with entity Y. Y will provide a range of services to X. The payment for those services will be in cash and based upon the price of the X's ordinary shares on completion of the contract. In accordance with IFRS 2, what type of share-based payment transaction does this represent? a. Asset settled share-based payment transactions

RR Company granted 10,000 share options to each of its five directors on January 1, 2015. The options vest on January 1, 2019. The fair value of each option on January 1, 2015 is Birr 50 and it is anticipated that all of the share options will vest on January 1, 2019.

It is the date on which the entity and another party agree to a share-based payment arrangement, being when the entity and the counter party have shared understanding of the terms and conditions of the arrangement. a. Grant date

Dividend paid by a manufacturing company is classified under which kind of activity while preparing cash flow statements?

XYZ Company reported net income of ETB 200,000 for the year. During the year, accounts receivable

decreased by ETB 10,000, inventory increased by ETB 8,000, accounts payable increased by ETB 6,000, depreciation expense of ETB 10,000 was recorded, and land was purchased for ETB 150,000 in cash. Net cash provided by operating activities for the year is

Which of the following is a reason why a company would expand through a combination, rather than by building new facilities? a. A combination might provide cost advantages. b. A combination might provide fewer operating delays. c. A combination might provide easier access to bodies owned by the gov't & engaged in providing services and or products. A Large enterprise B Business enterprise C Private enterprise D Public enterprise

In a Statutory merger, which of the following will occur?

Goodwill arising from a business combination is

Which of the following statements would not be a valid or logical reason for entering into a business combination?

Which of the following is a limitation of consolidated financial statements?

An entity has a subsidiary which operates in a country where the exchange rates are volatile and there are wild seasonal variations in costs and revenue. Which rates of exchange may best be used to translate the foreign subsidiary statement of comprehensive income? A. Spot rate at year end

Which of the following factors would not be used in determining the functional currency of the entity?

A. The currency which is the most internationally used for trading in

An investor receives dividends from its investee and records those dividends as dividend income because: a. The investor has a controlling interest in its investee. b. The investor has a passive interest in its investee. c. The investor has an influential interest in its investee. d. The investor has an active interest in its investee.

Consolidated financial statements are designed to provide: a. informative information to all shareholders.

Parr Company purchased 100% of the voting common stock of Super Company for \$2,000,000. There are no liabilities. The following book and fair values pertaining to Super Company are available

On April 1, 2016, PP Company paid \$950,000 for all the issued and outstanding stock of Simon Corporation. The recorded assets and liabilities of the Simon Corporation on April 1, 2016, follow

When a company purchases another company that has existing goodwill and the transaction is accounted for as a stock acquisition, the goodwill should be treated in the following manner: a. The goodwill on the books of an acquired company should be written off.

In a business combination, which of the following will occur? • A All identifiable assets and liabilities are recorded at fair value at the date

This is the management of the biological transformation and harvest of biological assets for sale or for conversion into agricultural produce or into additional biological assets.

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Accounting Questions

Finance Questions

Brainteasers

3 most frequently asked accounting interview questions - 3 most frequently asked accounting interview questions by The Financial Controller 360,274 views 4 years ago 4 minutes, 34 seconds - Accounting, job interview coming up? Here are the 3 most frequently asked **questions**, by employers.

5 Advanced Financial Analyst Interview Questions - 5 Advanced Financial Analyst Interview Questions by The Financial Controller 57,707 views 2 years ago 9 minutes, 28 seconds - Switching gears to **Advanced Financial**, Analyst Interview **Questions**, from my experience as a corporate controller. Here are the ...

Intro

Question 1 Financial Metrics

Question 2 IBRA

Question 3 Solvency

Question 4 Business Loan

Question 5 Financial Statement

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Introduction

Question 1

Question 2

Question 3

Question 4

Question 5

Bonus Question

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Module 6: Cost Behavior

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Module 8: Budgeting

Module 9: Standard Costs and Variance Analysis

Module 10: Capital Budgeting

Module 11: Performance Measurement

Module 12: Relevant Costs for Decision Making

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Intro

Main Options

Cheapest Option (Calculations)

Other Considerations

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Financial Statements Explained

Claudio's Beach Business

Income Statement (which is Revenue - Expenses)

Balance Sheet

Claudio's Balance Sheets at different points in time

7 Tips to NAIL Your Accounting Job Interview! - 7 Tips to NAIL Your Accounting Job Interview! by The Financial Controller 131,526 views 4 years ago 11 minutes, 10 seconds - I share with you my 7 tips to nail your **accounting**, job interview. Free Download of My Balance Sheet Metrics Cheat Sheet: ...

Intro

Arrive Early

Understand the Role

Research the Company

Be Your Professional Self

Why You Chose Accounting

Planning Stories

Asking Good Questions

5 Trick Questions Frequently Asked in Accounting Job Interviews! - 5 Trick Questions Frequently Asked in Accounting Job Interviews! by The Financial Controller 203,126 views 3 years ago 15 minutes - These are 5 of the trickiest **questions**, I've heard being asked in an **accounting**, job interview. I've been on both sides of the table.

Intro

Why is net income different from cash flow

Net income is different from cash flow

How do you fix days sales outstanding

What is the current corporate income tax rate

How do you record profit

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Module 6: Inventory and Sales Discounts

Module 7: Inventory - FIFO, LIFO, Weighted Average

Module 8: Depreciation

Module 9: Liabilities

Module 10: Shareholders' Equity

Module 11: Cash Flow Statement

Module 12: Financial Statement Analysis

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