
Accounting 101 Final Exam Ivy Tech 2024 Questions With Complete Solutions

Revenues - assets received from selling good and services

Expenses - the cost associated with doing business

Financial Accounting Standards Board (FASB) - The organization primarily responsible for evaluating, setting, or modifying GAAP.

Accounting Equation - $\text{Assets} = \text{Liabilities} + \text{Equity}$

Primary objective of financial reporting - Provide information for decision making

Income Statement - A financial statement showing the revenue and expenses for a fiscal period.

Net income - $\text{Revenues} - \text{Expenses}$

Trial Balance sequence of accounts - Assets, liabilities, contributed capital, dividends, revenues, expenses

Debit balance accounts - assets, dividends, expenses

Credit balance accounts - liabilities, common stock, retained earnings, revenues

Journalizing - Recording transactions

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