
Intermediate Accounting Test | Questions & Answers| A+ Pass

The difference between single-step and multiple-step income statements is primarily an issue of: -

✓ ✓ Presentation

Managers may engage in classification shifting by: - ✓ ✓ reporting operating expenses as nonoperating expenses to inflate reported operating income.

A primary advantage of the multiple-step format of the income statement over the single-step format is that the multiple-step format: - ✓ ✓ classifies expenses by function

Earnings quality refers to - ✓ ✓ the ability of reported earnings to predict a company's future earnings

Prospective - ✓ ✓ Changes in estimates are accounted for using this approach

Characteristics of temporary earnings are best characterized as - ✓ ✓ earnings that arise from events that are not likely to recur in the foreseeable future.

Income from continuing operations - ✓ ✓ how financial statement users typically begin their assessment of permanent earnings

Nonowner transactions - ✓ ✓ comprehensive income is the change in equity from...

Income smoothing refers to: - ✓ ✓ the ability of management to use accruals to reduce the volatility of reported earnings over time.

Non-GAAP Earnings: - ✓ ✓ could be considered management's view of permanent earnings.

Accounting Test Question With Answers On Accounting

Ted Nicholas



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