
Intermediate Accounting Midterm Practice Test Exam With 100% Correct Answers 2024

U.S. GAAP requires which of the following to be reported at fair value in a company's financial statements?

- I. Bonds payable
- II. Stock options held as an investment

- A) None of the above.
- B) I only.
- C) Both I and II.
- D) II only. - correct answer-D) II only.

On a statement of cash flows prepared in conformity with GAAP, which of the following would not be included as a financing activity?

Multiple Choice

- A) Dividends received from an investment
- B) Cash received from the issuance of common stock
- C) Cash used to repay a loan
- D) Dividends paid to shareholders - correct answer-A) Dividends received from an investment

Select the statement below which correctly describes a characteristic of the conceptual framework.

Multiple Choice

- A) The conceptual framework is organized according to the types and perspectives of anticipated users of financial information, such as investors and creditors.
- B) Quantitative materiality guidelines based on size, industry, and other factors are provided in the conceptual framework, but are not prescriptive.
- C) Guidance for communicating the accounting for transactions is provided in the conceptual framework.

Midterm Exam For Accounting Principles And Answer

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