
FINANCIAL ACCOUNTING IVY SOFTWARE EXAM QUESTIONS WITH CORRECT ANSWERS

materiality - ✓✓ if an item is not large enough to influence the users of a financial statement, it should not be reported

cost effectiveness - ✓✓ benefits of providing a certain level of accounting information must outweigh the costs

balance sheet - ✓✓ financial position at a point in time

income statement - ✓✓ earnings and comprehensive income for a period

statement of retained earnings - ✓✓ distribution to owners during a period

accounting equation- relationship between assets, liabilities, and owners' equity - ✓✓ Assets (A) = Liabilities (L) + Owners' Equity (OE)

$$L = A - OE$$

$$OE = A - L$$

accounting conventions (i.e., materiality, going concern, etc.) dictate... - ✓✓ categories on balance sheet

Balance Sheet Categories - ✓✓ Assets (current & non-current)

Liabilities (current & non-current)

Ivy Software Financial Accounting Answers

Sebastian Brünink



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