

Chapter 12 Study Guide Financial Management

Part 1 True or False

Directions: Place a *T* for True or an *F* for False in the Answers column to show whether each of the following statements is true or false.

1. Most start-up businesses begin small and can be opened with a minimum of expenditures.
2. Financial records provide detailed information about the financial activities of a company.
3. Owners' equity is the value of the business after liabilities are subtracted from assets.
4. An income statement usually covers a five-year period.
5. The income that a business receives over a period of time is called profits.
6. When expenses are greater than income, a net loss occurs.
7. Financial performance ratios compare a company's financial elements to its competitors.
8. With direct deposit, net pay is transferred electronically into the employee's bank account.

Answers

Part 2 Identifying Financial Records

Directions: In the Answers column, write the letter that represents the word, or group of words, that correctly identifies each type of financial record.

Answers

9. The type and number of products on hand for sale
10. Customers that made credit purchases
11. The amount assets have decreased in value due to age or use
12. Information on employees, their compensation, and benefits
13. The buildings and equipment owned by the business
14. All taxes collected, owed, and paid
15. Companies from which credit purchases were made

A. asset records	9.
B. depreciation records	10.
C. inventory records	11.
D. accounts receivable	12.
E. accounts payable	13.
F. cash records	14.
G. payroll records	15.
H. tax records	

Part 3 Unscramble

Directions: Unscramble the following vocabulary words that were discussed in Chapter 12.

Answers

16. yalploa
17. tases
18. tubdeg
19. nablaacheets (2 words)
20. neverue
21. tilebiliis
22. pxnessse

16.	
17.	
18.	
19.	
20.	
21.	
22.	

Chapter 12 Study Guide Financial Management Packet

Answers

John McArthur, Frederic S. Mishkin

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