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ACCOUNTING 201: Exam 1 review solutions

CIRCLE THE CORRECT ANSWER FOR THE FOLLOWING QUESTIONS.

CHAPTER 13

1. Par value
 - a. is the amount that must be recorded in the common or preferred stock account
 - b. is established for a share of stock after it is issued.
 - c. represents what a share of stock is worth.
 - d. represents the original selling price for a share of stock.
2. If a company has 1,000,000 shares of \$2 par value common stock authorized, and has 100,000 shares issued at \$4 a share and 20,000 shares of common stock are held in the treasury, the general ledger account for common stock would have a balance of
 - a. \$4,000,000
 - b. \$2,000,000
 - c. \$400,000
 - d. \$200,000
 - e. \$160,000
3. Which of the following balances are included in a corporation's stockholders' equity section?
 - a. drawings
 - b. net income
 - c. retained earnings
 - d. dividends in arrears
4. Preferred stock would least likely have which characteristic?
 - a. The right of the holder to vote at stockholders' meetings.
 - b. An assigned par value.
 - c. Preference as to assets upon liquidation of the corporation.
 - d. Preference as to dividends.
5. The Baker Corporation is a publicly held corporation whose \$1 par value stock is actively trading at \$10 per share. The company issued 2,000 shares of stock to acquire land recently advertised at \$25,000. When recording this transaction, the Baker Corp will
 - a. Debit Land for \$25,000
 - b. Credit Common Stock for \$2,000
 - c. Credit Common Stock for \$10,000
 - d. Credit Paid-in Capital in Excess of Par Value-common stock for \$2,000.
6. A company purchases 900 shares of its \$25.00 par value stock at \$35.00 per share. It then reissues 300 shares at \$30.00 per share. The company has not had any previous treasury stock transactions. The entry upon reissue of the stock would include a
 - a. Credit to Cash for \$9,000.
 - b. Credit to Treasury Stock for \$1,500

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1

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Salesforce Certified Business Analyst Sample Questions (Q120-Q125):

NEW QUESTION # 120

The business analyst at Cloud Kicks received verbal acceptance of all user stories by the product owner and set the status of the user stories to "Ready for Development" on a spreadsheet. The development team later reports are unable to confirm which user stories are ready to be built.

- A. The definition of done of the user stories was unclear.
- **B. The user stories were save outside of a shared repository**
- C. The user stories were linked to the incorrect business process map.

Answer: B

Explanation:

This answer states that saving user stories outside of a shared repository is why UC's development team reports they are unable to confirm which user stories are ready to be built after receiving verbal acceptance of all user stories by the product owner and setting their status to 'Ready for Development' on a spreadsheet by UC's BA. A shared repository is a common or central location where documents or files can be stored, accessed, and updated by multiple users or teams. Saving user stories outside of a shared repository means that the BA stores user stories in a place where they are not visible or available to other users or teams, such as their personal computer, email, etc. Saving user stories outside of a shared repository is why UC's development team reports they are unable to confirm which user stories are ready to be built because it prevents them from seeing or accessing the latest version or status of user stories, and it creates confusion or inconsistency among them. References:

<https://trailhead.salesforce.com/en/content/learn/modules/salesforce-business-analyst-quick-look/use-stakeholder-engagement-skills>

NEW QUESTION # 121

Cloud Kicks has moved into the quality assurance (QA) phase of Salesforce product configuration and extension. The QA team is now trying to confirm it has delivered value to stakeholders based on business requirements. The team is asking questions such as, "Did we build the right product?" and "Did we build the product right?" Which element should the business analyst use to help the QA team validate that the product fulfilled the requirements without ambiguity?

- A. Process maps
- **B. Acceptance criteria**
- C. User stories

Answer: B

Explanation:

The element that the business analyst should use to help the QA team validate that the product fulfilled the requirements without ambiguity is acceptance criteria. Acceptance criteria are statements that define the conditions that a product or feature must meet in order to be accepted by stakeholders or end users. They can help the QA team test the functionality based on specific scenarios or outcomes, and verify that it meets the expectations or needs of stakeholders or end users. Process maps are diagrams that show how a business process flows from start to end. They can help the QA team understand how a product or feature works in relation to a process, but not how to validate it without ambiguity. User stories are statements that capture a requirement or feature from an end user's perspective. They can help the QA team understand what needs to be done and why it matters, but not how to validate it without ambiguity. References: <https://trailhead>.

[salesforce.com/content/learn/modules/salesforce-business-analyst-certification-prep/user-stories](https://trailhead.salesforce.com/content/learn/modules/salesforce-business-analyst-certification-prep/user-stories)

<https://trailhead.salesforce.com/content/learn/modules/salesforce-business-analyst-certification-prep/user-acceptance>

NEW QUESTION # 122

When customers have had an issue making an online purchase on the Northern Trail Outfitters (NTO) website, they submitted feedback about the quality of the service provided by the support team. MTO has listened to its customers and wants to make improvements.

How should the business analyst guide the conversation with stakeholders to identify meaningful process improvements?

- A. Review support team feedback survey results with stakeholders.
- **B. Facilitate workshops with stakeholders to understand priorities.**
- C. Analyze CSAT numbers with stakeholders to identify major pain points.

Answer: B

Explanation:

Facilitating workshops is the best way to guide conversations and identify meaningful process improvements:

Stakeholder Engagement: Workshops bring together diverse perspectives, enabling stakeholders to share insights and prioritize issues based on their impact and feasibility.

Interactive Problem-Solving: Salesforce's business analysis methodology recommends workshops as an effective way to identify root causes and collaboratively develop solutions.

Prioritization: The collaborative format helps stakeholders focus on key pain points and align on process improvements that deliver the most significant value.

NEW QUESTION # 123

Support managers at Cloud Kicks have received urgent feedback from staff that record pages are slow to respond and users are growing frustrated. The business analyst (BA) has been asked to evaluate to determine which pages are being accessed most frequently and which pages are the slowest to load.

What is the first step the BA should take to help resolve the issue?

- A. Create a test plan for each web browser.
- B. Update page layouts in production.
- C. Confirm steps to reproduce the issue.

Answer: C

Explanation:

The first step that the business analyst should take to help resolve the issue is to confirm steps to reproduce the issue. Reproducing an issue means following the same steps or actions that caused the issue to occur in order to verify its existence and severity.

Reproducing an issue helps to confirm whether it is a real bug or a human error, as well as gather more information about its root cause, impact, frequency, etc. Reproducing an issue also helps to document it clearly and accurately for reporting and resolution purposes. References:

<https://trailhead.salesforce.com/content/learn/modules/user-acceptance-testing-video/report-and-resolve-issues>

NEW QUESTION # 124

Universal Containers recently kicked off a project to build an Experience Cloud solution for partners. Partners need to upload their monthly sales reports to this account portal.

Which option should the business analyst use as the functional requirement specification?

- A. The portal should allow for partners to access monthly sales reports.
- B. The portal should allow for partners to upload monthly sales reports.
- C. Partners need to submit monthly sales reports.

Answer: B

Explanation:

A functional requirement specification is a statement that describes what a product or service must do or provide to meet user needs or business objectives. It should be clear, concise, testable, and measurable. The option B is an example of a functional requirement specification because it describes what the portal should do (allow for partners to upload monthly sales reports) without specifying how it should do it or why it should do it. References: <https://trailhead.salesforce.com/content/learn/modules/salesforce-business-analyst-certification-prep/requirements>

NEW QUESTION # 125

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