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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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Salesforce Certified Business Analyst Sample Questions (Q151-Q156):

NEW QUESTION # 151

Universal Containers is focused on an initiative to streamline its channel management processes. Due to the level of complexity, the business analyst (BA) will gather and document the key points in preparation to build a more detailed process map.

Which diagram should the BA use in this case?

- A. Value Stream Map
- B. SIPOC (Suppliers, Inputs, Process, Outputs, Customers)
- C. Capability Model

Answer: B

Explanation:

A SIPOC diagram is a high-level process map that shows the key elements of a process, such as the suppliers, inputs, outputs, and customers. It can help identify the scope and boundaries of a process and the stakeholders involved. A capability model is a strategic tool that shows the high-level capabilities of an organization, but it does not show the details of a process. A value stream map is a detailed process map that shows the value-added and non-value-added activities, cycle times, wait times, and other metrics of a process, but it may be too complex for capturing key points. References: 1

<https://trailhead.salesforce.com/en/content/learn/modules/salesforce-business-analyst-certification-prep/collaborate-with-stakeholders>

NEW QUESTION # 152

The business analyst (BA) working with the contract renewal team at Cloud kicks has mapped out its current renewal process, the BA has noted where representatives are inputting contract information from PDF document which is introducing errors and inaccurate data into Salesforce.

Which type of inefficiency is happening during this step in the process?

- A. Duplication
- B. Avoidance
- C. Manual effort

Answer: C

Explanation:

The type of inefficiency that is happening during this step in the process is manual effort. Manual effort is a type of inefficiency that occurs when a task or activity requires human intervention or input that could be automated or eliminated. Manual effort can lead to errors, delays, inconsistencies, or redundancies in the process. In this case, the representatives are inputting contract information from PDF documents into Salesforce manually, which introduces errors and inaccurate data into Salesforce. References: 1

<https://trailhead.salesforce.com/en/content/learn/modules/business-analysis-process-mapping/identify-inefficiencies-in-a-process>

NEW QUESTION # 153

An executive stakeholder at Northern Trail Outfitters (NTO) wants to explore automating NTO's Quote-to-Cash process and has asked the business analyst (BA) to pull together some high-level information on possible solutions.

Which type of document should the BA present to the stakeholders?

- A. A capability map detailing the functionality of Salesforce and AppExchange Quote-to-Cash products
- B. A business process map detailing the existing step-by-step Quote-to-Cash process
- C. A SIPOC (Suppliers, Inputs, Process, Outputs, and Customers) map outlining the Quote-to-Cash process

Answer: A

Explanation:

This answer states that creating a capability map detailing the functionality of Salesforce and AppExchange Quote-to-Cash products is the type of document that the BA should present to the stakeholders who want to explore automating NTO's Quote-to-Cash process. A capability map is a diagram that shows what an organization does at a high level of abstraction, without going into details of how it does it. A capability map can help the BA to present to the stakeholders how Salesforce and AppExchange Quote-to-Cash products can support their business activities or functions related to generating quotes, contracts, orders, invoices, and payments. A capability map can also help the BA to align the potential solutions with the business goals and strategies of NTO.

References: <https://trailhead.salesforce.com/en/content/learn/modules/salesforce-business-analyst-quick-look/use-process-mapping-to-understand-your-business>

NEW QUESTION # 154

The business analyst (BA) at Cloud Kicks has been interviewing customer service team members who use Service Cloud to understand the steps they take to complete their daily work. The BA is working on a solution to improve their productivity by identifying each step and documenting its purpose.

Which type of requirement documentation is the BA using in this scenario?

- A. Data modeling
- B. Value stream mapping
- C. Process mapping

Answer: C

Explanation:

The type of requirement documentation that the business analyst is using in this scenario is process mapping.

Process mapping is a technique that involves creating a visual diagram of the steps or activities involved in completing a business process or workflow. Process mapping helps to document how users perform their daily work in Salesforce, what inputs and outputs they use or produce, what decisions they make, and what roles or systems they interact with. Process mapping also helps to identify any inefficiencies, bottlenecks, redundancies, or risks in the existing process, as well as opportunities for improvement or optimization.

References: <https://trailhead.salesforce.com/content/learn/modules/salesforce-business-analyst-certification-prep/business-process-mapping>

NEW QUESTION # 155

The business analyst (BA) at Northern Trail Outfitters needs to create a current state process map for a Service Cloud implementation with its retail division. The BA needs a simple diagramming notation for the process map that is applicable across all industries, provides context for metrics and management decisions, and supports regulatory considerations.

Which diagramming notation should the BA use for the process map?

- A. Unified Modeling Language (UML)
- B. Business Process Modeling Notation (BPMN)
- C. Universal Process Notation (UPN)

Answer: C

Explanation:

This answer selects Universal Process Notation (UPN) as the diagramming notation that the BA should use for the process map. UPN is a simple and standardized way of creating process maps, using only four symbols: activity, decision, start/end, and annotation. UPN can help the BA create a process map that is applicable across all industries, provides context for metrics and management decisions, and supports regulatory considerations.

References: <https://trailhead.salesforce.com/en/content/learn/modules/salesforce-business-analyst-quick-look/use-process-mapping-to-understand-your-business>

NEW QUESTION # 156

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