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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 (Q49-Q54):

NEW QUESTION # 49
Cloud Kicks wants managers to be able to approve time-off requests in Salesforce. A business analyst (BA) wrote the following:
User Story.
"As a manager, I want to communicate the status of time-off requests with employees so that I can increase employee satisfaction.'
* A manager can change the status of the request
* A manager can send a comment to the employee about their request.
* The solution must be intuitive.
Why does the BA need to make a change to improve the user story'?

- A. The acceptance criteria is too vague.
- B. The acceptance criteria should be solution focused.
- C. The user story is too large to test.

Answer: A

Explanation:
This answer states that the acceptance criteria is too vague as the reason why the BA needs to make a change to improve the user story for Cloud Kicks who wants managers to be able to approve time-off requests in Salesforce. A user story is a statement that describes who, what, and why of a feature or a functionality from a user's perspective. A user story typically consists of a role, a goal, and a benefit. An acceptance criteria is a set of conditions or tests that a user story must meet or pass in order to be considered done and ready for deployment or delivery. The acceptance criteria is too vague as the reason why the BA needs to make a change to improve the user story because it does not specify how a manager can change the status of the request, how a manager can send a comment to the employee about their request, or how to measure if the solution is intuitive. The acceptance criteria should be more specific, measurable, achievable, relevant, and time-bound (SMART) to ensure that the user story is clear, concise, consistent, and complete. References:
https://trailhead.salesforce.com/en/content/learn/modules/salesforce-business-analyst-quick-look/use-user- stories-to-capture-requirements

NEW QUESTION # 50
A business analyst (BA) at Northern Trail Outfitters (NTO) is assigned to a project to help revamp n process.
The current process used by the sales team is different than the process outlined in NTO's documentation.
Which step should the BA take first?

- A. Meet with stakeholders as a group to capture future requirements.
- B. Create an Entity Relationship Diagram (ERD) of the current state.
- C. Meet with stakeholders as a group to understand the current state.

Answer: B

Explanation:
This answer states that meeting with stakeholders as a group to understand the current state is the first step that the BA should take for revamping an existing process used by the sales team at NTO. Stakeholders are the people who have a significant interest or influence in the project outcome, such as the sales team, the sales manager, the customers, etc. Meeting with stakeholders as a group means that the BA facilitates a discussion or a workshop with the stakeholders to elicit their needs, expectations, pain points, and opportunities related to the existing process. Understanding the current state means that the BA analyzes and documents how the existing process works or does not work, what are its inputs, outputs, steps, decisions, roles, etc. Meeting with stakeholders as a group to understand the current state is the first step that the BA should take for revamping an existing process because it helps the BA to establish a baseline or a reference point for identifying and validating the gaps or issues in the existing process, and for designing and proposing improvements or solutions for the future state.

NEW QUESTION # 51
The VP of customer success at Northern Trail Outfitters wants to implement a new client onboarding process leveraging custom objects and a custom Console Lightning App.
Which approach should a business analyst take to begin this process?

- A. Schedule a meeting with stakeholders and create a journey map.
- B. Partner with Salesforce account executives to complete discovery.

- C. Develop the project plan and finalize the release date.

Answer: A

Explanation:
The approach that the business analyst should take to begin this process is to schedule a meeting with stakeholders and create a journey map. A journey map is a tool that creates a visual representation of the steps or stages that a user goes through when interacting with a system or solution. A journey map helps to understand and document the user's experience, needs, goals, pain points, emotions, and touchpoints across their entire lifecycle. A journey map also helps to identify any gaps or opportunities for improvement or innovation in the user journey. The business analyst should schedule a meeting with stakeholders and create a journey map by asking questions, collecting feedback, drawing diagrams, and validating information.
Scheduling a meeting with stakeholders and creating a journey map helps to begin this process by engaging and involving them in defining and designing the new client onboarding process. References: https://trailhead.
salesforce.com/content/learn/modules/salesforce-business-analyst-certification-prep/customer-discovery

NEW QUESTION # 52
Which step should a business analyst take to establish credibility and covert empathy with stakeholders during discovery sessions for a new Experience site?

- A. Reiterate the project objectives and the KPIs that will be tracked.
- B. Ensure the workshop schedule consider tome zone and language differences.
- C. Describe work with other companies that has solved similar problem.

Answer: C

Explanation:
The best practice for establishing credibility and conveying empathy with stakeholders during discovery sessions is to ensure the workshop schedule considers time zone and language differences. This shows respect and sensitivity to the stakeholders' preferences and needs, and helps to avoid potential misunderstandings or conflicts. It also helps to build rapport and trust with the stakeholders, and encourages their participation and engagement. The other options are either irrelevant or ineffective. Option A does not address the stakeholders' needs or expectations, and may come across as boastful or arrogant. Option C does not convey empathy or understanding, and may be too repetitive or boring. References: https://trailhead.salesforce.com/en /content/learn/modules/business-analysis-discovery/plan-and-facilitate-discovery-sessions

NEW QUESTION # 53
An executive at Cloud Kicks has tasked the internal Salesforce staff with the optimization of a very manual process in its Salesforce org, What should the business analyst do first before a future state is proposed to key stakeholders?

- A. Discuss project trade-offs with the executive sponsor.
- B. Hold a kickoff meeting to set expectations with the project team.
- C. Manage project integrations with the technical team.

Answer: B

Explanation:
The first thing that the business analyst should do before a future state is proposed to key stakeholders is to hold a kickoff meeting to set expectations with the project team. A kickoff meeting is an important step in initiating a Salesforce project, as it helps to establish the project vision, goals, scope, roles, responsibilities, communication plan, and success criteria. A kickoff meeting also helps to build rapport and trust among the project team members, as well as identify any potential risks or issues that may affect the project delivery.
References: https://trailhead.salesforce.com/content/learn/modules/salesforce-business-analyst-certification- prep/project-initiation

NEW QUESTION # 54
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