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ACCT 2101 Final Study guide GSU questions and answers

10.1 Define current liability - answer 1) Company expects to pay the debt from existing current assets or through the creation of other current liabilities.

2) Company will pay liabilities within one year or the operating cycle, whichever is longer.

3) Current liabilities include: notes payable, accounts payable, unearned revenues, and accrued liabilities such as taxes, salaries and wages, and interest.

10.2 Prepare journal entries associated with notes payable - answer slides 7-9

10.3 Current or Long-term for notes payable - answer Slide 15

-Those due within one year of the balance sheet date are usually classified as current liabilities.

-Long term is greater than a year.

10.4 Identify the correct journal entry to record sales tax. - answer slide 11 and 12

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10.5 Understand the journal entry to record payroll. - answer Refer to the class activity 10 #2

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BOMI International RPA Capstone Experience Sample Questions (Q126-Q131):

NEW QUESTION # 126

In 1983 a developer constructed a high-rise office building in the downtown business district. For most high-rise buildings, lighting is a source of significant energy usage. What type of lighting ballast did the developer MOST likely install in the building?

- A. Instant-start ballast
- **B. Standard ballast**
- C. High-output ballast
- D. Energy-efficient ballast

Answer: B

Explanation:

In 1983, energy efficiency was not a primary focus in building construction, and standard building practices typically involved the use of standard ballasts. These were the most common at the time before the widespread adoption of more efficient options like electronic or energy-efficient ballasts.

NEW QUESTION # 127

Which of the following would be the most effective risk management tool for mitigating potential injury claims in a multi-tenant office building?

- A. Reducing the cost of maintenance services to cut expenses.
- **B. Conducting monthly safety inspections and addressing any hazards immediately.**
- C. Requiring all tenants to purchase their own liability insurance.
- D. Ensuring that the building's insurance policy covers liability for tenant injuries.

Answer: B

NEW QUESTION # 128

A property manager has been given the responsibility for hiring and managing a leasing team. Which of the following is the MOST important to improve leasing outcomes?

- **A. Set obtainable goals.**
- B. Provide an adequate budget for marketing materials.
- C. Determine an appropriate compensation structure.
- D. Monitor performance and report to ownership.

Answer: A

Explanation:

Analysis:

- * A. A good compensation structure is important but doesn't guarantee performance or direction.
- * B. Monitoring and reporting is a management task, not a direct performance improvement strategy.
- * C. A marketing budget is supportive but not sufficient on its own to improve outcomes.
- * D. **Setting obtainable goals gives the team a clear direction, measurable targets, and motivation - all of which are critical for improving leasing outcomes.**

NEW QUESTION # 129

Which time frame BEST reflects the budget reporting frequency required by most building owners?

- A. Monthly
- B. Annually
- C. Semi-annually
- **D. Quarterly**

Answer: D

Explanation:

Most building owners typically expect budget reporting on a quarterly basis to keep track of performance and make adjustments as necessary during the year.

NEW QUESTION # 130

In semi gross and net leases, a landlord implements an additional rent clause to recapture the increased cost of operating the building. What may be another reason for additional rent clause?

- A. Ensure the property is well-maintained.
- B. Allow landlord to collect late fees.
- **C. Hedge against inflation.**
- D. Maintain the equity value of the base rent dollar.

Answer: C

NEW QUESTION # 131

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