

FINANCIAL ACCOUNTING FOR COMPANIES: ACCT602

ANSWERS TO LECTURE EXERCISES

Topics: An overview of the New Zealand External Reporting Environment

1. What is Financial Accounting?

A process involving the collection and processing of financial information to meet the decision-making needs of parties external to an organisation

2. What are the key differences between Financial Accounting and Management Accounting?

Financial Accounting- information prepared for external users, subject to many regulations

Management Accounting- information prepared for internal users, largely unregulated

3. What are General purpose Financial Statements (GPFS)?

GPFS are statements that complies with the NZ Framework and accounting standards.

4. List the Users of information from General Purpose Financial Reports.

Primary users- investors, lenders and other creditors

Other Users- employees, government, IRD, etc

5. The regulation of accounting can be argued to be necessary to protect the information rights of parties not involved in the day-to-day operations of the organisation. **True** False

6. The financial statements and supporting notes included in an annual report presented to shareholders at a company's annual general meeting is an example of general-purpose financial statements. **True** False

7. In terms of the *Companies Act 1993*, the directors of a company are responsible for maintaining the accounting records in such a way that:

A. all transactions entered into by the company are accurately recorded and can be adequately explained.

B. at any time during the reporting period, the financial position of the company is determinable with reasonable accuracy.

C. when financial statements are prepared, they comply with the Financial Reporting Act 1993 and can be readily and properly audited.

D. All of the answers provided are correct.

8. The XRB's responsibilities include:

A. developing only accounting standards that have the force of law under the *Financial Reporting Act 1993*.

B. setting ethical guidelines for the accounting profession.

C. formulating standards to be used by the entities in the public sector.

D. developing accounting and auditing assurance standards that have the force of law under the *Financial Reporting Act* and formulating standards to be used by the entities in the public benefit entities.

Financial Acct 2 Godwin Exercise Answers

Joseph Henry Goodwin



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JKSSB Accounts Assistant (Finance Department) Exam Guide 2021 Arihant Experts, 2021-02-21 **ACCT3 Financial**
Jonathan Tyler, Norman H. Godwin, C. Wayne Alderman, 2018-09-01 ACCT3 Financial is the Asia Pacific edition of the proven 4LTR press approach to financial accounting designed to enhance students learning experiences The text is for teaching students learning the preparers debits and credits approach and is presented in an easy to read and accessible style Concise and complete new data and case studies from the Australian branch of CSL have been included as well as fully updated content This new edition also includes a strong suite of student and instructor resources including CourseMate Express to enhance student learning and revision Accounting for Business: An Introduction Stephen Marley, Jeffrey Pedersen, 2015-05-20 Accounting for Business An Introduction second edition has been thoroughly revised to provide vocational students with a comprehensive overview of key financial principles Its business oriented focus combined with a clear concise writing style an approach proven successful in the first edition helps students gain competency in preliminary accounting concepts and applications in a practical way Students will learn the principles that underpin the recording and control of business transactions They will also learn how to build an accounting system for commercial businesses ranging from the smallest enterprise to a larger trading business *ACCT4 Financial: Asia-Pacific Edition, 4th Edition* Jonathan Tyler, Norman H. Godwin, C. Wayne Alderman, 2021-10-01 ACCT4 Financial is for students learning the preparers debits and credits approach to accounting presented in an easy to read and accessible style Concise and complete new data and case studies from the Australian branch of CSL have been included and the content fully updated This fourth edition includes new introductory coverage of GST and Ethics and offers a strong suite of student and instructor resources to enhance student learning and revision Premium online teaching and learning tools are available on the MindTap platform Learn more about the online tools au cengage com mindtap *Business Advantage Upper-intermediate Personal Study Book with Audio CD* Joy Godwin, 2011-10-27 An innovative new multi level course for the university and in company sector Business Advantage is the course for tomorrow s business leaders Based on a unique syllabus that combines current business theory business in practice and business skills all presented using authentic expert input the course contains specific business related outcomes that make the material highly relevant and engaging The Business Advantage Upper intermediate level books include input from the following leading institutions and organisations the Cambridge Judge Business School the Boston Consulting Group Nokia Dell and Havaianas The Personal Study Book with Audio CD provides a wealth of further practice and lesson consolidation *Bills Relating to the General Accounting Office* United States. Congress. House. Government Operations Committee, 1974 Computerworld , 1979-09-03 For more than 40 years Computerworld has been the leading source of technology news and information for IT influencers worldwide Computerworld s award winning Web site Computerworld com twice monthly publication focused conference series and custom research form the hub of the world s largest global IT media

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