

De Anza College
Accounting 1B All Chapters (10 through 17)
Final Exam

REQUIRED ITEMS - EXAM CHECKLIST
(Bring these items to the exam- see below for details):

1	Scantron 882 (Green form), #2 pencil and good eraser.
2	Calculator (cell phone, ipod, etc NOT acceptable. You can use a graphing calculator).
3	TWO Pages of notes (each page should be a single piece of paper, hand written original, letter size)

EXAM PROCEDURES: (see BELOW for problem hints)

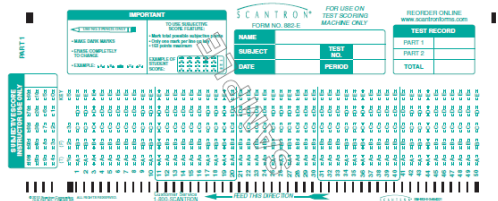
The exam will be given as follows:

ACCT 1B-06Y Winter 2019 MW- Wednesday: March 27, 2019 at 9:15AM – 11:15AM; L-74
 ACCT 1B-07Y Winter 2019 TuTh- Thursday: March 28, 2019 at 7:00AM – 9:00 AM; L-81

You will have 120 minutes to take the exam which consists of 5 problems and 15 multiple choice questions.

Points will be deducted from your exam if you are late to class on exam day. An exam seating chart will be posted on the Canvas website. Please sit in your assigned seat for the exam.

You will need a Scantron form 882 (green form the size of a large envelope) for the multiple choice questions. Remember to erase any changes completely. (Bring a #2 pencil with an eraser.) You must NOT remove the multiple choice questions from the classroom. If you do so, substantial points will be subtracted from your exam.



You are allowed TWO pieces of paper filled with notes. You get 2 physical pieces of paper. You can write on both sides of each piece of paper. That gives you four pages (2 pieces x 2 sides front and back) of information. Each page of notes:

- A. MUST be a HAND WRITTEN original (not photocopy). No machine printing of any kind is allowed.
- B. Each page of notes CANNOT be larger than 8.5 by 11 inches. You can use both sides.
- C. Each piece of paper must be a simple, single physical piece of paper only...not two pieces stapled/taped/glued/etc. together.

If the pages of notes do not meet these requirements then you will not be allowed to use them. I will collect your notes at the end of the exam. Please staple your notes to the BACK of the exam when you turn the exam in. (Please do NOT staple the Scantron...I have to run it through a machine.)

Other Items and Hints:

- Bring calculator / big keys are easy to work with. No ipods/laptops/cell phones/etc. allowed. Graphing calculators ok. Cell phones (and other wearable technology like smart watches, Google Glass, headphones etc.) are also not allowed. **EVEN HAVING AN UNUSED CELL PHONE OUT ON YOUR DESK ETC. IS CONSIDERED CHEATING. THE MINIMUM PENALTY IS A 10% LOSS IN GRADE.**
- There are multiple exam versions
- Budget your time 100 points and 120 minutes. 80/20 rule 80 percent of the points in 20 percent of the time
- Show your work
- Workpapers will be provided... scratch paper not allowed
- If things don't balance; take a quick look. Then move on. Come back later at the end of the exam to try to make it balance. Go for the points don't try to make it perfect.
- You must use your own equipment. It is considered cheating to share items with another student.
- Dictionaries, electronic or hardcopy NOT allowed. If you don't know the meaning of a word ask the instructor. You may or may not get help at the discretion of the instructor.

Problem Hints:

- 30 PTS MULTIPLE CHOICE (15) see below. Be sure to use the list for your class.
- 15 PTS Prepare a Statement of
Partnership Liquidation CH 12
- 15 PTS Prepare journal entries for bond
issuance and first interest payment
with amortization of discount/premium CH 14
- 10 PTS Prepare journal entries for transactions
using the equity method of accounting CH 15
- 15 PTS Prepare operating section of Statement
of Cash Flows using indirect method CH 16
- 15 PTS Prepare partial Income Statement with related
Earnings Per Share (EPS) including unusual items CH 17

100 PTS TOTAL

MULTIPLE CHOICE Be sure to use the list for your class
30 PTS - 15 QUESTIONS

ACCT 1B-06Y Winter 2019 MW

- Ch 10 Calculate depreciation amount
- Ch 11 Calculate net pay
- Ch 11 Recording product warranty expense
- Ch 12 Pros and cons of a partnership
- Ch 12 Calculate partner's capital account balance/allocate income
- Ch 13 Journal entries related to dividends
- Ch 13 Treasury stock purchase and resale
- Ch 14 Calculate bond amortization amount
- Ch 14 Reporting bonds on financial statements
- Ch 15 Methods to account for investment in another company
- Ch 15 Calculate gain or loss on sale of investment
- Ch 16 Classify transaction by activity
- Ch 16 Calculate amount using the direct method
- Ch 17 Current ratio
- Ch 17 Horizontal and/or vertical analysis

ACCT 1B-07Y Winter 2019 TuTh

- Ch 10 Calculate depreciation amount
- Ch 11 Payroll taxes
- Ch 11 Calculate accrued interest expense for note payable
- Ch 12 Pros and cons of a partnership
- Ch 12 Calculate partner's capital account balance/allocate income
- Ch 13 Journal entries related to issuance of stock
- Ch 13 Treasury stock reporting
- Ch 14 Journal entry to record issuance of bonds
- Ch 14 Reporting bonds on financial statements
- Ch 15 Methods to account for investment in another company
- Ch 15 Terminology item for related companies
- Ch 16 Classify transaction by activity
- Ch 16 Calculate amount using the direct method
- Ch 17 Corporate annual financial statements
- Ch 17 Horizontal and/or vertical analysis