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|  **logo_unec** **AZƏRBAYCAN DÖVLƏT İQTİSAD UNİVERSİTETİ** |
| **BEYNƏLXALQ İQTİSADİYYAT MƏKTƏBİ** |
| **BEYNƏLXALQ İQTİSADİYYAT (İNGİLİS DİLLİ) KAFEDRASI**Fənn: Maliyyə hesabatlarının təhlili Müəllim: Aqil Əzizov Qrup: 1042 **Yekun imtahan sualları** |

1. A significant increase in days payables above historical levels is most likely associated with:
2. If a firm's financial reports are of low quality, can users of the reports assess the quality of the firm's earnings?
3. FIFO LIFO RESERVE
4. Which of the following statements is most accurate? (Accurate answer related to fsa
5. Operating cash flow
6. When analyzing a company's financial leverage, deferred tax liabilities are best classified as: …. Explain the answer briefly
7. Cash flow from operation
8. Calculate Asset and stakeholders equity
9. inventory turnover
10. What is a role of financial statement analysis?
11. Describe the steps of financial statement analysis framework?
12. Describe all group of business activities are classified for financial reporting?
13. Basic EPS Diluted EPS
14. Describe The five steps in revenue recognition under the converged standards are:?
15. Describe the most accurate statement for analyzing balance sheet
16. How should the proceeds received from the advance sale of tickets to a sporting event be treated by the seller, assuming the tickets are nonrefundable?
17. **net profit margin and fixed asset turnover ratio**
18. Basic EPS Diluted EPS
19. Basic EPS Diluted EPS
20. **net profit margin and fixed asset turnover ratio**
21. Operating cash flow
22. Financing cash flow
23. Investing cash flow
24. inventory turnover
25. Calculate Asset and stakeholders equity
26. Calculate comprehensive income
27. Calculate the amount of goodwill Wood should report on its consolidated balance sheet.
28. Determine the bond’s effect on Pine’s financial statements under each classification of securities
29. Prepare balance sheet of Pine Corporation
30. Under the effective interest rate method, what amount of interest expense
31. effect of this bond on Okay's cash flow from operations is:
32. what effect will be leverage ratio
33. Interest expense in the second semiannual period is closest to:
34. How this transaction will report In statement of cash flows,
35. What is the unamortized discount at the end of the first year?
36. Based on these transactions only, Nomad's Statement of Cash Flows would show cash flow from operations (CFO)
37. Ignoring flotation costs, at issuance the bond will increase:
38. A firm that uses higher estimates of assets' useful lives or salvage values relative to its peers will report: (Explain your answer briefly by an example)
39. compute first-in, first-out (FIFO) inventory at the end of 2007 and FIFO COGS for the year ended 2007.
40. . Ignoring taxes, calculate Baetica's expected cash balance, as of December 31, 2008, assuming all of the common-size percentages remain constant.
41. Calculate the adjusted price to book ratio
42. Which of the following accounting methods will cause Comet to report a lower price-to-book ratio, all else equal? (Inventory method and Depreciation ) ( Explain your aanswer with an example)
43. compute the impact on Morris' operating cash flow of the change in average inventory for 2008
44. Should the depreciation expense be reported as an operating component in the income statement, and what is the estimated useful life of the machinery?
45. Based only on this information, explain the Perez's improving net profit margin is most likely a result of:
46. how would the unrealized translation gain affect Barracuda's retained earnings and total stockholders' equity
47. According to the Financial Accounting Standards Board, what is the appropriate balance sheet treatment for available-for-sale securities and where are the unrealized gains and losses reported
48. What are the basic and diluted EPS for the year?
49. Calculate the EPS basic and diluted
50. **Prepare amortization table for the bond issued on December 31, 2010. *Assume that the bond was issued at a market rate of interest of 9%.* Please explain your calculations.**
51. **Prepare amortization table for the bond issued on December 31, 2010. *Assume that the bond was issued at a market rate of interest of 11%.* Please explain your calculations.**
52. **Calculate depreciation expense for digital recording machinery under straight-line, double-declining balance and units-of-production methods. Please explain your outcomes.**
53. **Calculate the effects of the investment in Company New on Company Parent’s balance sheet, reported income, and cash flow for 2015 and 2017. Please explain your calculations.**
54. **Prepare the new income statement (in the right format) for Company Parent after the purchase of 80% of Company Subsidiary assuming two cases: a) Company Parent had significant influence but no control; b) Company Parent had both influence and control over Company Subsidiary. Please interpret your results.**
55. **Assuming IFRS, calculate cash flow from operations using the *indirect* method. Please explain your answer.**
56. **Assuming IFRS, calculate cash flow from financing, cash flow from investing and total cash flow. Please show you results in a table. Please explain your answer by checking the correctness of your result with balance sheet numbers.**
57. **Calculate long-term debt-to-equity ratio for 20X6 for both LIFO and FIFO inventory cost flow methods. Please each step of your calculation and interpret your results.**
58. **Please calculate the annual coupon payments, total of all cash payments to the bondholders, and the initial book value of the bond issued in 20X8. Please explain your calculations.**
59. **Please prepare the amortization table for the bond issued in 20X8. Please explain your calculations.**
60. **Assuming IFRS, calculate cash flow from operations using the *indirect* method. Please explain your answer.**
61. **Assuming IFRS, calculate cash flow from financing, cash flow from investing and total cash flow. Please show you results in a table. Please explain your answer by checking the correctness of your result with balance sheet numbers.**
62. **Calculate long-term debt-to-equity ratio for 20X6 for both LIFO and FIFO inventory cost flow methods. Please each step of your calculation and interpret your results.**
63. **Please calculate the annual coupon payments, total of all cash payments to the bondholders, and the initial book value of the bond issued in 20X8. Please explain your calculations.**
64. **Please prepare the amortization table for the bond issued in 20X8. Please explain your calculations.**
65. **Assuming IFRS, calculate cash flow from operations using the *indirect* method. Please explain your answer.**
66. **Assuming IFRS, calculate cash flow from financing, cash flow from investing and total cash flow. Please show you results in a table. Please explain your answer by checking the correctness of your result with balance sheet numbers.**
67. **Calculate long-term debt-to-equity ratio for 20X6 for both LIFO and FIFO inventory cost flow methods. Please each step of your calculation and interpret your results.**
68. **Please calculate the annual coupon payments, total of all cash payments to the bondholders, and the initial book value of the bond issued in 20X8. Please explain your calculations.**
69. **Please prepare the amortization table for the bond issued in 20X8. Please explain your calculations.**
70. **Assuming consolidation using the acquisition method, calculate Company C’s stockholders’ equity and total assets. Please explain your calculation.**
71. **Assuming proportionate consolidation, find Company C’s COGS and NI for the year ended 2009. Please explain your calculation.**
72. **Given the necessary information from the financial statements and footnotes convert 2009 ending inventory and COGS to a FIFO basis. Please explain your calculations.**
73. **How much depreciation expense would the company report in first year of depreciation if it uses the component method of depreciation, and how much depreciation expense would the company report in the first year if it does not use the component method? Please do not write down just numbers; you are expected to explain your calculation and answer.**
74. **Using the information about bond purchased in 2010, determine the bond’s effect on Company C’s financial statements under each classification of securities. Please explain your answers.**