

Accounting

Many True/False Questions Answered... Here!

Chapter 12: Accounting (1)

1. Which of the following is not a step in the accounting process?
 - a. Classifications
 - b. Identification
 - c. Recording
 - d. **Verification**
2. The accounting process involves several different following steps:
 - a. Classifying financial transactions according to the accounting theory of experts
 - b. Recording each identifiable economic events
 - c. Analyzing and interpreting financial results
 - d. Identifying economic transactions that are relevant to the business
3. The first step in the accounting process is:
 - a. Recording
 - b. Classifications
 - c. **Identification**
 - d. Processing
4. Keeping a systematic record of all business transactions and events is called:
 - a. **Recording**
 - b. Classifications
 - c. Identification
 - d. Processing
5. Book-keeping is applied to accounting records only when:
 - a. Reporting
 - b. **Recording**
 - c. Classifications
 - d. Identifying
6. Financial accounting provides business reports to the business owner, investors, and other managers:
 - a. True
 - b. **False**
7. Which of the following statements characterizes all recording, after entries in **journal**?
 - a. Expense transactions entered first
 - b. **Debiting** debits first and **crediting** credits
 - c. Listing debits first or credits first
 - d. Identifying the account first
8. Which of the following would not be considered an asset account?
 - a. Prepaid insurance
 - b. Prepaid office supplies
 - c. **Classified office equipment**
 - d. Cash and bank assets

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Sabine Zange



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