

Module 1

ANSWER KEY -The Accounting Process

Activity 1:

1. It is a systematic compilation of a group of accounts.
 - a. Chart of accounts
 - b. Trial balance
 - c. Ledger
 - d. Journal
2. It is a list of accounts and their balances.
 - a. Chart of accounts
 - b. Trial balance
 - c. Ledger
 - d. Journal
3. Which of the following criteria must be met before an event or item is recorded for accounting purposes?
 - a. The event or item can be measured objectively in financial terms.
 - b. The event or item is relevant and reliable.
 - c. The event affects, or the item meets the definition of, a financial statement element.
 - d. All of these must be met.
4. An accounting record into which the essential facts and figures in connection with all transactions are initially recorded is called the
 - a. ledger
 - b. account
 - c. trial balance
 - d. none of these
5. A trial balance may prove that debits and credits are equal, but
 - a. an amount could be entered in the wrong account.
 - b. a transaction could have been entered twice.
 - c. a transaction could have been omitted.
 - d. all of these
6. When an item of expense is paid and recorded in advance, it is normally called a(n)
 - a. prepaid expense
 - b. accrued expense
 - c. estimated expense
 - d. cash expense
7. When an item of revenue or expense has been earned or incurred but not yet collected or paid, it is normally called a(n) _____ revenue or expense.
 - a. prepaid
 - b. adjusted
 - c. estimated
 - d. none of these
8. An unearned revenue can best be described as an amount
 - a. collected and currently matched with expenses.
 - b. collected but not currently matched with expenses
 - c. not collected but currently matched with expenses.
 - d. not collected and not currently matched with expenses.
9. Which of the following is a real (permanent) account?
 - a. Inventory
 - b. Sales
 - c. Accounts Receivable
 - d. Both Inventory and Accounts Receivable
10. Reversing entries are

Answer Key For Accounting 101 Learnsmart

Yi-Tong Ma

Answer Key For Accounting 101 Learnsmart:

The book delves into Answer Key For Accounting 101 Learnsmart. Answer Key For Accounting 101 Learnsmart is a crucial topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Answer Key For Accounting 101 Learnsmart, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Answer Key For Accounting 101 Learnsmart
- Chapter 2: Essential Elements of Answer Key For Accounting 101 Learnsmart
- Chapter 3: Answer Key For Accounting 101 Learnsmart in Everyday Life
- Chapter 4: Answer Key For Accounting 101 Learnsmart in Specific Contexts
- Chapter 5: Conclusion

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