

Module 1

ANSWER KEY -The Accounting Process

Activity 13

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

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Plato's Timaeus and the Biblical Creation Accounts Russell E. Gmirkin, 2022-05-02 Plato's Timaeus and the Biblical Creation Accounts argues that the creation of the world in Genesis 1 and the story of the first humans in Genesis 2-3 both draw directly on Plato's famous account of the origins of the universe mortal life and evil containing equal parts science theology and myth. This book is the first to systematically compare biblical Ancient Near Eastern and Greek creation accounts and to show that Genesis 1-3 is heavily indebted to Plato's Timaeus and other cosmogonies by Greek natural philosophers. It argues that the idea of a monotheistic cosmic god was first introduced in Genesis 1 under the influence of Plato's philosophy and that this cosmic Creator was originally distinct from the lesser terrestrial gods including Yahweh who appear elsewhere in Genesis. It shows the use of Plato's Critias the sequel to Timaeus in the stories about the Garden of Eden the intermarriage of the sons of God and the daughters of men and the biblical flood. This book confirms the late date and Hellenistic background of Genesis 1-11 drawing on Plato's writings and other Greek sources found at the Great Library of Alexandria. This study provides a fascinating approach to Genesis that will interest students and scholars in both biblical and classical studies philosophy and creation narratives.

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