

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) _____.
 - 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 *Normal Instructor*, 1915 **The Balance Sheet**, 1971 **The Times Index**, 2010 Indexes the Times Sunday times and magazine Times literary supplement Times educational supplement Times educational supplement Scotland and the Times higher education supplement **Privacy, the Census and Federal Questionnaires** United States. Congress. Senate. Committee on the Judiciary. Subcommittee on Constitutional Rights, 1970 **Educational News** Albert Newton Raub, 1890 *Popular Mechanics*, 1944-12 Popular Mechanics inspires instructs and influences readers to help them master the modern world Whether it's practical DIY home improvement tips gadgets and digital technology information on the newest cars or the latest breakthroughs in science PM is the ultimate guide to our high tech lifestyle *Popular Mechanics*, 1945-04 Popular Mechanics inspires instructs and influences readers to help them master the modern world Whether it's practical DIY home improvement tips gadgets and digital technology information on the newest cars or the latest breakthroughs in science PM is the ultimate guide to our high tech lifestyle **The Saturday Evening Post**, 1900 *Christian Union*, 1874 *Catalyzing Inquiry at the Interface of Computing and Biology* National Research Council, Division on Engineering and Physical Sciences, Computer Science and Telecommunications Board, Committee on Frontiers at the Interface of Computing and Biology, 2006-01-01 Advances in computer science and technology and in biology over the last several years have opened up the possibility for computing to help answer fundamental questions in biology and for biology to help with new approaches to computing Making the most of the research opportunities at the interface of computing and biology requires the active participation of people from both fields While past attempts have been made in this direction circumstances today appear to be much more favorable for progress To help take advantage of these opportunities this study was requested of the NRC by the National Science Foundation the Department of

Defense the National Institutes of Health and the Department of Energy The report provides the basis for establishing cross disciplinary collaboration between biology and computing including an analysis of potential impediments and strategies for overcoming them The report also presents a wealth of examples that should encourage students in the biological sciences to look for ways to enable them to be more effective users of computing in their studies *Popular Mechanics* ,1914-05
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