

Accounting 1 Chapter 4

True/False

Indicate whether the statement is true or false.

1. Account numbers may be assigned by 10s so that new accounts can be added easily.
2. The procedure of arranging accounts in a general ledger, assigning account numbers, and keeping records current is posting.
3. If a new account is located between accounts numbered 210 and 220, the new account number should be 215.
4. The account number is placed in the Post. Ref. column of the journal as the last step in the posting procedure.
5. If the previous account balance and the current entry posted to an account are both debits, the new account balance is a debit.
6. The column total of the General Debit column is posted.
7. The total of the General Credit column is not posted.
8. A check mark in parentheses placed below the General Debit column total indicates that posting of the **column total** is completed.
9. The total of the Cash Debit column is not posted.
10. The total of the Sales Credit column is posted.
11. A ledger is a group of accounts.
12. A ledger that contains all accounts needed to prepare financial statements is a general ledger.
13. Opening an account refers to the procedure of writing an account title and number on the heading of an account.
14. When adding a new expense account between accounts numbered 510 and 520, the new account is assigned the account number 515.
15. Separate amounts in special amount columns are posted individually.
16. Separate amounts in general amount columns are posted individually.
17. The posting reference should always be recorded in the journal's Post. Ref. column before amounts are recorded in the ledger.
18. The **only** reason for the Post. Ref. columns of the journal and general ledger is to indicate which entries in the journal still need to be posted if posting is interrupted.
19. A check mark in parentheses below a General Debit column total indicates that the total is not posted.
20. With the exception of the totals lines, the Post. Ref. Column is completely filled in with either an account number or a check mark.

Multiple Choice

Identify the choice that best completes the statement or answers the question.

- ☐ 1. The first digit in the account number 120 means that the account is in the ____ division of the general ledger.
- A. expense C. liability

Accounting Chapter 4 Test A

Horace R. Brock



Accounting Chapter 4 Test A:

Language Test Construction and Evaluation J. Charles Alderson, Caroline Clapham, Dianne Wall, 1995-05-26 This book describes the process of language test construction and reviews current practice

Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts

The Discovery of Mind Ardi Roelofs, 2024-10-18 This book presents a concise history of the scientific discovery of the mind Although people have speculated about the nature and functioning of their minds for thousands of years it was only about 200 years ago that they replaced the philosophical armchair with the laboratory and began to investigate the mind scientifically Surprisingly the work of one of the founders of scientific psychology Wilhelm Wundt 1832 1920 has been largely forgotten despite its relevance to current psychology Taking a fresh look at history this book discusses important empirical and theoretical discoveries made in the few decades before and in the 150 years after the publication of Wundt's groundbreaking monograph *Grundzüge der physiologischen Psychologie* in 1874 Crucial evidence from past behavioral and patient studies to recent neuroimaging is synthesized to support a thought provoking account of key aspects of the human mind

ISTQB® Certified Tester Foundation Level Lucjan Stapp, Adam Roman, Michaël Pilaeten, 2023-11-23 This book is aimed at everyone preparing for the ISTQB Certified Tester Foundation Level exam based on the Foundation Level syllabus version 4.0 published in 2023 It provides candidates with reliable knowledge based on this document and thus distinguishes itself from all the information about ISTQB syllabi and exams on the Internet which is often of rather poor quality and may even contain serious errors The book expands and details many issues that are described in the new 2023 version of the syllabus in a perfunctory or general way only According to the ISTQB guidelines for syllabus based training an exercise must be provided for each learning objective at the K3 level and a practical example must be provided for each objective at the K2 or K3 level In order to satisfy these requirements the authors prepared numerous exercises and examples for all learning objectives at these levels In addition for each learning objective one or more sample exam questions are presented which are similar to those that the candidate will see in the exam This makes the book an excellent aid for studying and preparing for the exam and verifying acquired knowledge

College Accounting Jeffrey Slater, 1988

The McGraw-Hill 36-Hour Accounting Course, 4th Ed Robert L. Dixon, Harold E. Arnett, Howard Davidoff, 2007-06-25 Quickly get up to speed in all basic accounting principles and procedures and apply that knowledge to real world financial decisions and requests The McGraw Hill 36 Hour Accounting Course has been the gold standard for anyone looking for a fast no nonsense primer in all the fundamentals of financial managerial and tax accounting concepts Now thoroughly revised and updated the fourth edition features new coverage of the technological developments in the field the recent sweeping tax reforms and the latest Financial Accounting Standards Board pronouncements The McGraw Hill 36 Hour Accounting Course offers such up to date

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