

## 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

# Accounting 12 Answers Key

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web dimension maximum deviation from flatness less than 25 inches 1 50 of the dimension 25 inches to 75 inches 1 2 inch  
maximum over 75 inches 1 150 of the dimension 2 in lieu of the values specified in astm a6 the maximum deviation below the  
specified depth shall be as follows for depths up to and including 36 inches 1 8 inch

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bars plates shapes and sheet piling

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web may 26 2016 scope 1 1 flatness is a significant quality characteristic of steel sheet products sheet flatness is affected  
by mill process factors plus the grade thickness and width of the material supplied it is the purpose of this practice to define  
the different flatness characteristics and to describe the method s most commonly used to measure

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web the tolerance over specified thickness in the area more than 3 inches in from the longitudinal edges of the plate at the  
mill produced width shall not exceed twice the tabular tolerance source asme sa480 specification for general requirements  
for flat rolled stainless and heat resisting steel plate sheet and strip tolerance over

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web astm a6 a6m covers mill requirements for structural steel including dimensional tolerances on the cross section of  
structural shapes the quality requirements and the type of mill conditioning permitted astm a500 and a53 have sim

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web table 3 tolerance over width and length for sheared edges nominal length l mm tolerances on the width lower upper l  
4000 0 20 4000 l 6000 0 30 6000 l 8000 0 40 8000 l 10000 0 50 10000 l 15000 0 75 4 flatness flatness is measured as the  
maximum deviation from a horizontal flat surface

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web tolerances according to astm a6 astm a20 other tolerances flatness tolerance according to astm a6 astm a20 other  
tolerances marking by painting and by stamping head foot or head and foot certificates 3 1 or 3 2 according to en 10204  
certification of multiple grades is available

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web the most common specification for flatness is astm s industry standards for flatness which most companies follow what happens if a piece of steel comes out and it s not within the industry standard flatness tolerance well there are a few different ways to flatten it out to get within tolerance

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web apr 27 2010 api 650 does refer to a6 for tolerances within a plate see section 7 5 2 the out of plumbness in one shell course shall not exceed the permissible variations for flatness and waviness as specified in astm a 6m a 6 astm a 20m a 20 or astm a 480m a 480 whichever is applicable that is pretty clear

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web difference the tolerance for all thicknesses and all sizes is 1 16 inch 0625 per 6 inches of width or fraction thereof standard astm mill toleranes flatness hot dipped metallic oated sheet cut lengths over 12 in width specified to tenion leveled standard of flatness astm 924 97a specified minimum thickness inch over 019 thru 032 incl

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web flatness guaranteed to meet 1 2 astm a6 flatness tolerances stock lengths 120 144 240 custom lengths available by request size inches 3 16 3 16 1 4 1 4 5 16 3 8 3 8 3 8 1 2 1 2 width inches 60 72 60 72 72 60 72 96 60 72 weight lbs sqft 7 66 7 66 10 21 10 21 12 76 15 31 15 31 15 31 20 42 20 42 typical analysis 100xf temper

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web tolerances carbon and alloy plate permissible variations in thickness for rectangular carbon high strength low alloy and alloy steel plates when ordered to thickness note 1 permissible variation under specified thickness 0 01 in note 2 thickness to be measured at 3 8 to 3 4 in from the longitudinal edge

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web remarks1 the minus side tolerance on thickness shall be 0 25mm 2 thickness shall be measured at 9 53 to 19 05mm from the longitudinal edge 3 for thickness measured at any location other than that specified in note 2 the permissible maximum over tolerance shall be increased by 75

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web astm a6 half standard flatness tolerances are available for plate thicknesses of 3 8 inches to 3 0 inches inquire for specific mill flatness capabilities tolerances for temper leveled plate thickness width and length tolerances for

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web astm a6 generally limits the permitted variation in straight ness for a w shape used as beam to 1 8 number of feet of total length 10 for both camber and sweep thus for a 30 long beam the general permissible varia tion from straightness would be 3 8

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web astm a6 sets the acceptable variance for member length straightness camber sweep and cross sec tion properties cross section properties addressed are overall depth and width fl ange and web thickness and fl ange out of alignment see table 1