

**Test: Financial Ratio
Accounting 101
Spring 2016 (Autumn 15)**

1. Which of the following does not represent a liability account? (Chapter 10)

- a. **Prepaid Insurance**
- b. Accounts Payable
- c. Accounts Receivable
- d. Notes Payable

2. When a company's stockholders elect a new board of directors, the board of directors is responsible for which of the following? (Chapter 10)

- a. The board of directors is responsible for electing the company's officers and directors.
- b. The board of directors is responsible for electing the company's officers and directors.
- c. The board of directors is responsible for electing the company's officers and directors.
- d. The board of directors is responsible for electing the company's officers and directors.

3. Which of the following is not a liability account? (Chapter 10)

- | | | |
|---------------------|-----------|-----------|
| a. Accounts Payable | Liability | Liability |
| b. Accounts Payable | Liability | Liability |
| c. Accounts Payable | Liability | Liability |
| d. Accounts Payable | Liability | Liability |

4. Which of the following is not a liability account? (Chapter 10)

- | | | |
|---------------------|-----------|-----------|
| a. Accounts Payable | Liability | Liability |
| b. Accounts Payable | Liability | Liability |
| c. Accounts Payable | Liability | Liability |
| d. Accounts Payable | Liability | Liability |

5. Which of the following is not a liability account? (Chapter 10)

- | | | |
|---------------------|-----------|-----------|
| a. Accounts Payable | Liability | Liability |
| b. Accounts Payable | Liability | Liability |
| c. Accounts Payable | Liability | Liability |
| d. Accounts Payable | Liability | Liability |

6. Which of the following is not a liability account? (Chapter 10)

- | | | |
|---------------------|-----------|-----------|
| a. Accounts Payable | Liability | Liability |
| b. Accounts Payable | Liability | Liability |
| c. Accounts Payable | Liability | Liability |
| d. Accounts Payable | Liability | Liability |

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