Accounting 1 Chapter 4

A. expense

	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.	

C. liability

Accounting Chapter 4 Test A

Kenneth W. Boyd

Accounting Chapter 4 Test A:

CIMA Official Learning System Test of Professional Competence in Management Accounting Nick Best, Kaplan Higher Education, 2009-07-18 CIMA Official Learning Systems are the only textbooks recommended by CIMA as core reading Written by the CIMA examiners markers and lecturers they specifically prepare students to pass the CIMA exams first time Fully updated to reflect the 2010 syllabus they are crammed with features to reinforce learning including step by step coverage directly linked to CIMA's learning outcomes fully revised examples and case studies extensive question practice to test knowledge and understanding integrated readings to increase understanding of key theory colour used throughout to aid navigation The Official Learning systems are the only study materials endorsed by CIMA Key sections written by former examiners for the most accurate up to date guidance towards exam success Complete integrated package incorporating syllabus guidance full text recommended articles revision guides and extensive question practice Internal Accounting Control Evaluation and Auditor Judgement Theodore J. Mock, Jerry L. Turner, 2013-10-11 This anthology presents the results of a comprehensive empirical study of internal control evaluation and auditor judgment initiated by Peat Marwick Mitchell Co in 1977 and originally published as an American Institute of CPAs research monograph in 1981 which was awarded the American Accounting Association Wildman Award in 1982 This book contains an updated review of the professional literature related to internal control multivariate analyses of the original statistics and analyses of the decision criteria used by the Management Accounting theory and practice M P Pandikumar, 2009 **Accounting Fundamentals for** auditors Health Care Management Steven A. Finkler, David Marc Ward, Thad D. Calabrese, 2013 Accounting Fundamentals for Health Care Management is ideal for an introductory course in financial accounting in both undergraduate and graduate programs This is the first book that focuses on basic accounting in health care management This essential book contains the vocabulary of and an introduction to the tools and concepts employed by finance officers It will help anyone assess financial information ask the appropriate questions and understand the jargon laden answers This book is indispensable for anyone who manages a department and a budget **CPA Exam For Dummies with Online Practice** Kenneth W. Boyd, 2014-09-02 Get started on the path to passing the CPA exam today Passing the CPA exam can be the first step to a long and rewarding career With CPA Exam For Dummies you ll get a full overview of the exam information on how to register the requirements for taking and passing the tests as well as a review of the four sections This comprehensive introductory study guide provides you with a wealth of information including all the current AICPA content requirements in auditing and attestation business environment and concepts financial accounting and reporting and accounting regulation From start to finish the text is designed to prepare you for each portion of this rigorous exam Preparing for the CPA exam can be a daunting process With the classic For Dummies approach CPA Exam For Dummies offers an overview and steps on how to get started Go at your own pace to master the various sections of the exam and use the book as a reference on an ongoing basis as you prepare for

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Accounting Chapter 4 Test A Book Review: Unveiling the Magic of Language

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