

**Test: Financial Ratio
Accounting 1001
Spring 2020 (Autumn 2021)**

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

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

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 the company's financial statements.
- b. The board of directors is responsible for the company's operations.
- c. The board of directors is responsible for the company's assets.
- d. The board of directors is responsible for the company's liabilities.

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

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

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

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

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

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

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

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

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