

BASIC ACCOUNTING QUIZ BEE
September 14, 2017

EASY ROUND

1. If a transaction causes total liabilities to decrease but does not affect the owner's equity, what change, if any, will occur in total assets?
- assets will be increased
 - assets will be decreased
 - no change in total assets
 - none

ANSWER: B

2. A company has assets of P45,000, no liabilities, and stockholders' equity of P45,000. It buys store fixtures worth P5,000 on credit. What effect would this transaction have?
- both assets and stockholders' equity increase by P5,000
 - both assets and stockholders' equity decrease by P5,000
 - assets remain the same and stockholders' equity increases by P5,000
 - both assets and liabilities increase by P5,000

ANSWER: D

3. In accounting parlance, the sequence of the arrangements of the accounts in a ledger – that is, assets first, followed by liabilities, owner's equity accounts, revenues and expenses – is called:
- financial statement order
 - account balance
 - double entry method
 - accounting cycle

ANSWER: A

4. The recording phase of accounting covers the following steps, except:
- business documents are received and prepared.
 - transactions are journalized.
 - transactions are posted to the ledger.
 - financial statements are prepared.

ANSWER: D

5. An accrued expense is an expense:
- incurred but not paid
 - incurred and paid
 - paid but not incurred
 - not reasonably estimable

ANSWER: A

6. Balance sheet accounts that are not eliminated in the closing entries are called:
- nominal
 - private
 - positive
 - real

ANSWER: D

7. Entries prepared, as a step in the accounting process, to bring the books and accounts up-to-date, is known as:
- opening entries
 - adjusting entries
 - closing entries
 - reversing entries

ANSWER: B

Answers For Mypearsonlab Accounting

William Pickles



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