#### BASIC ACCOUNTING OUIZ BEE September 14, 2017

#### EASYROUND

- 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?
  - a. assets will be increased
  - b. assets will be decreased
  - c. no change in total assets
  - d. 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?
  - a. both assets and stockholders' equity increase by P5,000
  - b. both assets and stockholders' equity decrease by P5,000
  - assets remain the same and stockholders' equity increases by P5,000
  - d. 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:
  - a. financial statement order
  - b. account balance
  - c. double entry method
  - d. accounting cycle

#### ANSWER: A

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

#### ANSWER: D

- An accrued expense is an expense:
  - a. incurred but not paid
  - b. incurred and paid
  - c. paid but not incurred
  - d. not reasonably estimable

#### ANSWER: A

- Balance sheet accounts that are not eliminated in the closing entries are called:
  - a. nominal
  - b. private
  - c. positive
  - d. real

#### ANSWER: D

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

#### ANSWER: B

# **Answers For Mypearsonlab Accounting**

**Harry Simons** 

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