

Cengage Quiz 1

1. The emphasis in financial accounting is on which of the following external user groups?

Ans: Investors and creditors

- 2.

Classification of Accounts

For each of the accounts listed, indicate whether this an asset, a liability, or an equity account. If it is an account that affects equity, indicate whether it is a component of expense or income.

1. Cash	Asset
2. Service Revenue	Equity - Revenue
3. Accounts Receivable	Asset
4. Insurance Expense	Equity - Expense
5. Capital Stock	Equity
6. Mortgage Payable	Liability
7. Salaries and Wages Expense	Equity - Expense
8. Retained Earnings	Equity
9. Services Payable	Liability
10. Accounts Payable	Liability
11. Interest Revenue	Equity - Revenue
12. Interest Receivable	Asset
13. Notes Payable	Liability
14. Equipment	Asset
15. Office Supplies	Asset
16. Utilities Expense	Equity - Expense
17. Unearned Revenue	Liability
18. Rent Expense	Equity - Expense

- 3.

- a. To determine the net income.
- b. To record the transactions.
- c. To determine the owner's equity.
- d. To determine the company's net income.
- e. To determine the company's net income.
- f. To determine the company's net income.
- g. To determine the company's net income.
- h. To determine the company's net income.
- i. To determine the company's net income.
- j. To determine the company's net income.
- k. To determine the company's net income.
- l. To determine the company's net income.
- m. To determine the company's net income.
- n. To determine the company's net income.
- o. To determine the company's net income.
- p. To determine the company's net income.
- q. To determine the company's net income.
- r. To determine the company's net income.
- s. To determine the company's net income.
- t. To determine the company's net income.
- u. To determine the company's net income.
- v. To determine the company's net income.
- w. To determine the company's net income.
- x. To determine the company's net income.
- y. To determine the company's net income.
- z. To determine the company's net income.

For each of the accounts listed, indicate whether this an asset, a liability, or an equity account. If it is an account that affects equity, indicate whether it is a component of expense or income.

Account	Asset	Liability	Equity
1. Cash	Asset		
2. Service Revenue			Equity - Revenue
3. Accounts Receivable	Asset		
4. Insurance Expense			Equity - Expense
5. Capital Stock			Equity
6. Mortgage Payable		Liability	
7. Salaries and Wages Expense			Equity - Expense
8. Retained Earnings			Equity
9. Services Payable		Liability	
10. Accounts Payable		Liability	
11. Interest Revenue			Equity - Revenue
12. Interest Receivable	Asset		
13. Notes Payable		Liability	
14. Equipment	Asset		
15. Office Supplies	Asset		
16. Utilities Expense			Equity - Expense
17. Unearned Revenue		Liability	
18. Rent Expense			Equity - Expense

Answer Guide For Cengage Learning Quiz

**Christi Crosby Bergin,David Allen
Bergin,Sue Walker,Graham
Daniel,Angela Fenton,Pearl Subban**

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