

CHAPTER 8**Completing the Accounting Cycle****SECTION 8.1 REVIEW QUESTIONS** (page 275)

1. *Year-end financial statements are superior to interim financial statements because all accounts are brought up to date, all late transactions are taken into account, all calculations have been made correctly, and all accounting principles and standards have been followed.*
2. *The aim of accounting principles and standards is to produce financial statements that are theoretically and mathematically accurate.*
3. *According to the International Financial Reporting Standards, a financial statement must be relevant, reliable, and comparable.*
4. *Accrual accounting is the practice of recording revenues and expenses when they happen regardless of whether cash is received or paid.*
5. *Dividing financial reporting into equal periods of time allows businesses to compare current financial statements to previous ones.*
6. *An adjusting entry is a journal entry that assigns an amount of revenue or expense to the appropriate accounting period and brings a related balance sheet account to its true value.*
7. *Adjusting entries are necessary because they bring the accounts to their true value. This means the financial statements for that period will be accurate and up-to-date.*
8. *Accounts are allowed to be inexact between statement dates because it is too time consuming and expensive to keep the accounts exact all the time.*
9. *From the income statement perspective, adjusting entries allow the correct expenses to be subtracted from revenue, which produces a correct net income.*
10. *From the balance sheet perspective, the chief aim of adjusting entries is to accurately state assets, liabilities, and equity.*
11. *Knowledge of the income statement and balance sheet perspectives is helpful when learning about adjusting entries because every adjusting entry will affect at least one income statement account and at least one balance sheet account.*
12. *To determine the balance of the Supplies account at the end of the fiscal period, take an inventory of the supplies that remain in the business and then calculate their dollar value.*
13. *A prepaid expense is an expense paid for in advance that will be used up in the future.*
14. *The most common prepaid expense is insurance.*

Accounting Chapter 8 Test

Albert A Gayle



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College Accounting Sharon Niblock,1992 *Solutions Manual and Teaching Guide with Tests* Janet Horne,Sylvia Hearing,2001-08-07 **Financial Accounting Theory and Analysis** Richard G. Schroeder,Myrtle W. Clark,Jack M.

Cathey,2022-11-18 In the newly revised fourteenth edition of Financial Accounting Theory and Analysis Text and Cases a decorated team of accounting veterans delivers an authoritative exploration of how accounting standards impact the daily decisions of accounting professionals You ll discover how accounting theory explains why particular companies select particular accounting methods and predicts the attributes of firms by analyzing the accounting methods they employ The authors examine the latest empirical research relevant to theories of accounting and the uses of accounting information including the fundamental analysis model the efficient markets hypothesis the behavioral finance model the positive accounting theory model and more This latest edition robustly summarizes current disclosure requirements for various financial statement items and reviews the development and current state of accounting theory It also includes Discussions of the decline of the movement to adopt international accounting standards in the United States Coverage of the proposed IASB amendment to require reporting on ESG metrics Explorations of recent attempts to promote relevant and practical accounting research in academia Updated analysis exercises for real world financial statements Analysis of the differences between FASB and IASB accounting standards pertaining to fair value Coverage of the changes related to stock

compensation contained in ASU 2021 04 and ASU 2018 07 **Glencoe Accounting: Chapters 1-13, Working Papers**

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Cooper,1925 Business Accounting ...: Theory of accounts, by H.D. Greeley Harold Dudley Greeley,1920 *The McGraw-Hill 36-hour Accounting Course* Robert L. Dixon,1982 **Treatise on Comprehensive Accounting Methods Adapted to Shoe Manufacturing and Other Industries** Frederic Lincoln Small,1914 **The International Journal of Accounting Education and Research** University of Illinois at Urbana-Champaign. Center for International Education and Research in Accounting,1993 *Studies in Accounting Research* ,1985 *Accounting: Chapters 12-18* Charles T. Horngren,Walter T. Harrison, Jr.,W. Morley Lemon,2001 The Demo Docs System of instruction replicates the classroom experience by providing more I get it moments outside of class We ve talked to tons of POA instructors and our editors have even taken the accounting course numerous times to figure out the following issue in this course that is consistent Students understand or get it right after you do a problem in class but as soon as they leave class with each passing hour their ability to do the problems again and complete their homework diminishes to the point of them either having to come to office hours to get help or they just quit and get behind in the course On top of this you can end up getting behind in the course as well in order to keep everyone on track The Demo Docs system helps to recreate the I get it moments outside of class keeping both you and the students on track

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