

PRACTICE MULTIPLE-CHOICE QUESTIONS

- Which of the following statements about an account is **true**?
 - The right side of an account is the debit or increase side.
 - An account is an individual accounting record of increases and decreases in specific asset, liability, and equity items.
 - There are separate accounts for specific assets and liabilities but only one account for equity items.
 - The left side of an account is the credit or decrease side.
- Debits:
 - increase both assets and liabilities.
 - decrease both assets and liabilities.
 - increase assets and decrease liabilities.
 - decrease assets and increase liabilities.
- A revenue account:
 - is increased by debits.
 - is decreased by credits.
 - has a normal balance of a debit.
 - is increased by credits.
- Accounts that normally have debit balances are:
 - assets, expenses, and revenues.
 - assets, expenses, and share capital—ordinary.
 - assets, liabilities, and dividends.
 - assets, dividends, and expenses.
- The expanded accounting equation is:
 - Assets + Liabilities = Share Capital + Retained Earnings + Dividends + Revenues + Expenses.
 - Assets = Liabilities + Share Capital + Retained Earnings + Dividends + Revenues - Expenses.
 - Assets = Liabilities - Share Capital - Retained Earnings - Dividends - Revenues - Expenses.
 - Assets = Liabilities + Share Capital + Retained Earnings + Revenues - Expenses - Dividends.
- Which of the following is **not** part of the recording process?
 - Analyzing transactions.
 - Preparing a trial balance.
- A trial balance:
 - is a list of accounts with their balances at a given time.
 - proves the mathematical accuracy of journalized transactions.
 - will not balance if a correct journal entry is posted twice.
 - proves that all transactions have been recorded.
- A trial balance will not balance if:
 - a correct journal entry is posted twice.
 - the purchase of supplies on account is debited to Supplies and credited to Cash.
 - a €100 cash dividend is debited to Dividends for €1,000 and credited to Cash for €100.
 - Entering transactions in a journal.
 - Posting transactions.
- Which of the following statements about a journal is **false**?
 - It is not a book of original entry.
 - It provides a chronological record of transactions.
 - It helps to locate errors because the debit and credit amounts for each entry can be readily compared.
 - It discloses in one place the complete effect of a transaction.
- The purchase of supplies on account should result in:
 - a debit to Supplies Expense and a credit to Cash.
 - a debit to Supplies Expense and a credit to Supplies.
 - a debit to Supplies and a credit to Accounts Payable.
 - a debit to Supplies and a credit to Accounts Receivable.
- A ledger:
 - contains only asset and liability accounts.
 - should show accounts in alphabetical order.
 - is a collection of the entire group of accounts maintained by a company.
 - is a book of original entry.
- Posting:
 - normally occurs before journalizing.
 - transfers ledger transaction data to the journal.
 - is an optional step in the recording process.
 - transfers journal entries to ledger accounts.
- Before posting a payment of €5,000, the Accounts Payable of Senator Company had a normal balance of €16,000. The balance after posting this transaction was:
 - €21,000.
 - €5,000.
 - €11,000.
 - Cannot be determined.
- a €450 payment on account is debited to Accounts Payable for €45 and credited to Cash for €45.
- The trial balance of Clooney Ltd. had accounts with the following normal balances: Cash €5,000, Service Revenue €85,000, Salaries and Wages Payable €4,000, Salaries and Wages Expense €40,000, Rent Expense €10,000, Share Capital—Ordinary €42,000, Dividends €15,000, and Equipment €61,000. In preparing a trial balance, the total in the debit column is:
 - €151,000.
 - €216,000.
 - €91,000.
 - €116,000.

Practice Multiple Choice Questions Hamlet Answers

Clifford Lane



Practice Multiple Choice Questions Hamlet Answers:

The book delves into Practice Multiple Choice Questions Hamlet Answers. Practice Multiple Choice Questions Hamlet Answers is a crucial topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Practice Multiple Choice Questions Hamlet Answers, encompassing both the fundamentals and more intricate discussions.

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 - Chapter 2: Essential Elements of Practice Multiple Choice Questions Hamlet Answers
 - Chapter 3: Practice Multiple Choice Questions Hamlet Answers in Everyday Life
 - Chapter 4: Practice Multiple Choice Questions Hamlet Answers in Specific Contexts
 - Chapter 5: Conclusion
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