

Chapter 1

Introduction to Accounting

NAME:		Date:
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QUIZ: MULTIPLE CHOICE

- Which of the following statements regarding accounting is incorrect?
 - All business transactions and events are recorded in the accounting books.
 - Although bookkeeping and accounting are interrelated, they are not the same.
 - The purpose of accounting is to provide information that is useful in making economic decisions.
 - A transaction or event is recorded in the accounting records only if it has an effect on the assets, liabilities, equity, income or expenses of the business.
- Which of the following is not one of the necessary processes performed in accounting in order to provide information that is useful to interested users?
 - Identifying
 - Summarizing
 - Recording
 - Counting
- Accounting is described in various ways. Which of the following is not one of those descriptions?
 - Accounting is a process and a service activity.
 - Accounting is a social science and a practical art.
 - Accounting is the "language of business" because it is fundamental to the communication of financial information.
 - Accounting is the art of professionally stealing money and other evil purposes.
- Accounting has a long history. Which of the following is incorrect regarding the history of accounting?
 - Accounting can be traced as far back as the prehistoric times.
 - Accounting is as old as civilization and has evolved in response to economic and social needs of men.
 - Fra Luca Pacioli is the mama of modern accounting.
 - All of these are correct.
- The main purpose of accounting is
 - to account for money so it will not be lost.
 - to provide information that is useful in making economic decisions.
 - to safeguard the assets of a company.
 - to provide a clear view of the state of the industry's economy.
- In accounting, the term "recording" is also called
 - journalizing.
 - communicating.
 - debiting.
 - videoing.
- This process refers to the reporting of the information processed in the accounting system to interested users.

Chapter 6 Accounting Answers

D Kirk



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